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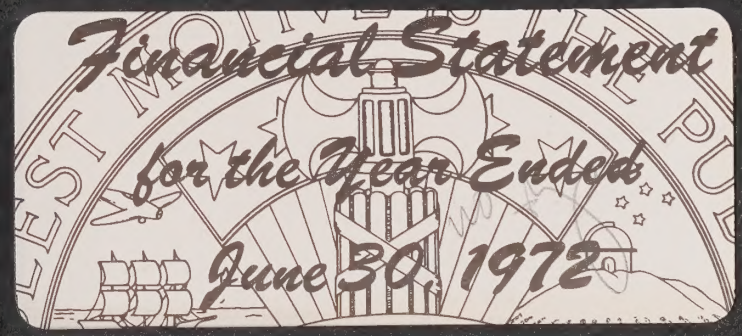
1971-1972

Financial Statement

for the Year Ended June 30, 1972



AUDITOR & CONTROLLER

County of San Diego

California

UC-NRLF
D 2 552 597

Finance County San Diego Auditor

County of San Diego

State of California

HJ9012
S15:A9
1971-1972

Financial Statement

for the Year Ended

June 30, 1972

Compiled Under the Direction of

Gerald J. Lonergan

County Auditor and Controller

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County of San Diego

OFFICE OF THE AUDITOR AND CONTROLLER

Room 166 County Administration Center
1600 Pacific Highway
San Diego, California 92101
Telephone 714 239-7711

Gerald J. Lonergan
Auditor and Controller

J. F. Rodgers
Assistant Auditor and Controller

SEPTEMBER 1, 1972

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATIVE CENTER
SAN DIEGO, CA 92101

THE ANNUAL REPORT OF FINANCIAL TRANSACTIONS OF THE COUNTY OF SAN DIEGO FOR THE FISCAL YEAR ENDED JUNE 30, 1972, IS SUBMITTED IN COMPLIANCE WITH THE PROVISIONS OF SECTION 25253 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA AND SECTION 34.3 OF THE SAN DIEGO COUNTY CHARTER.

THE REPORT CONSISTS OF THE FOLLOWING:

- LETTER OF TRANSMITTAL
- FINANCIAL OPERATING HIGHLIGHTS
- FINANCIAL STATEMENTS
- INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS OPINION
- STATISTICAL AND OTHER INFORMATION

THE COMBINED PRESSURES GENERATED BY RAPIDLY RISING COSTS AND DEMANDS FOR EXTENSION OF SERVICES AS REPORTED IN THE PREVIOUS YEAR, HAS CONTINUED UNABATED. THE COUNTY, HOWEVER, ENDED IN A BETTER FINANCIAL CONDITION THAN THE PREVIOUS YEAR PRIMARILY DUE TO TIGHT BUDGET CONTROLS AND GENERAL IMPROVEMENT IN THE LOCAL ECONOMY.

SELECTED CONDENSED FINANCIAL INFORMATION IS PRESENTED IN THE FINANCIAL OPERATING HIGHLIGHTS TO SUMMARIZE THE FINANCIAL CONDITIONS AND RESULTS OF OPERATIONS.

RESPECTFULLY SUBMITTED,

Gerald J. Lonergan

GERALD J. LONERGAN
AUDITOR AND CONTROLLER

GAD:GAM:vs

ENCLOSURES

FINANCIAL OPERATING HIGHLIGHTS

COUNTY REVENUES AND EXPENDITURES AND FUND BALANCES

THE DETAIL OF FINANCIAL AND OPERATING ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 1972, IS PRESENTED IN THE FINANCIAL SECTION OF THIS REPORT. A SUMMARY OF THE COMBINED OPERATIONS IS AS FOLLOWS:

SOURCE OF FUNDS (THOUSANDS OF DOLLARS)	1970-71	1971-72
FUND BALANCES BEGINNING OF YEAR	$ 4,811	2,035
TAXES	83,702	103,907
LICENSE AND PERMITS	1,729	2,517
FINES, FORFEITURES AND PENALTIES	2,943	3,198
USE OF MONEY AND PROPERTY	3,201	3,589
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE	62,984	72,611
AID FROM OTHER GOVERNMENTAL AGENCIES - FEDERAL	53,367	59,731
CHARGES FOR CURRENT SERVICES	21,121	18,162
OTHER	1,022	3,166
TOTAL SOURCE OF FUNDS	234,880	268,916
EXPENDITURES AND ENCUMBRANCES		
GENERAL	37,054	48,238
PUBLIC PROTECTION	39,817	44,718
ROADS	13,962	14,156
HEALTH AND SANITATION	14,617	17,398
PUBLIC ASSISTANCE	121,127	130,585
EDUCATION	1,932	2,304
RECREATION AND CULTURAL	2,036	2,199
DEBT SERVICE	2,994	2,584
PUBLIC SERVICE ENTERPRISES	(9)	(21)
TOTAL EXPENDITURES AND ENCUMBRANCES	233,530	262,161
FUND BALANCE ADDITIONS - CURRENT YEARS	1,350	6,755
FUND BALANCE ADJUSTMENTS - PRIOR YEARS	685	1,669
FUND BALANCE END OF YEAR	$ 2,035	8,424

ASSESSED VALUATIONS AND TAX COLLECTIONS

A COMPARATIVE SUMMARY OF ASSESSED VALUATIONS FOR COUNTY GENERAL AND DEBTS SERVICE FUNDS FOR TAXING PURPOSES FOLLOWS:

ASSESSED VALUATIONS		1970-71 TAX RATE		1971-72 TAX RATE
SECURED PROPERTY	$ 2,744,339,377	2.745	3,169,145,616	2.939
UNSECURED	283,523,307	2.350	313,676,294	2.745
TOTAL	$ 3,027,862,684		3,482,821,910	
TAX COLLECTIONS				
CURRENT SECURED	$ 70,262,067		87,433,132	
CURRENT UNSECURED	6,106,936		7,853,651	
TOTAL	$ 76,369,003		95,286,783	

ALTHOUGH ASSESSED VALUATIONS INCREASED 15%, THE TAX RATE ALSO INCREASED 7% TO RAISE ENOUGH FUNDS FOR HIGHER COSTS OF OPERATIONS AND EXPANDED SERVICE TO THE PUBLIC.

SYSTEM OF ACCOUNTING AND REPORTING

THE STATEMENTS IN THIS REPORT AND THE ACCOUNTING SYSTEM EMPLOYED CONFORM TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES WHICH HAVE BEEN APPLIED ON A CONSISTENT BASIS FROM YEAR TO YEAR. THE CONTENTS AND PRESENTATION OF THIS REPORT CONFORM TO THE PRINCIPLES AND STANDARDS FOR PUBLIC FINANCE REPORTING ESTABLISHED BY THE MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA AND THE NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING.

THE ACCOUNTING POLICY USED BY THE COUNTY IS REPORTED IN THE NOTES TO THE FINANCIAL STATEMENT. THE REPORTING OF POLICY IS IN COMPLIANCE WITH AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, ACCOUNTING PRINCIPLES BOARD OPINION NO. 22 (SEE PAGE 12).

THE OVERALL EFFECT OF THE ACCOUNTING AND REPORTING POLICIES IS TO PRESENT A GENERALLY CONSERVATIVE AND CONCISE PICTURE OF THE COUNTY'S FINANCIAL POSITION.

THE CUMULATIVE EFFECT OF GREATER EMPHASIS ON ACCRUALS OVER THE PAST SEVERAL YEARS HAS TENDED TO PROVIDE MORE USEFUL ACCOUNTING AND REPORTING RESULTS AND THE ACCRUAL OF REVENUES AT YEAR-END CONTINUES TO INCREASE AS A PERCENTAGE OF TOTAL REVENUES. THE GREATER RELIANCE UPON STATE AND FEDERAL SUBVENTIONS HAS ALSO BEEN A FACTOR IN THIS ACTION.

IN ADDITION TO FINANCIAL DATA PERTAINING TO THE FISCAL YEAR ENDED JUNE 30, 1972, THE REPORT ALSO INCLUDES A SUBSTANTIAL ASSEMBLY OF HISTORICAL COMPARATIVE DATA AND OTHER STATISTICAL INFORMATION, WITH SELECTED EMPHASIS PRESENTED IN GRAPHS, WHICH ENHANCES ITS USEFULNESS AS A REFERENCE VOLUME FOR INVESTORS, CREDIT RATING AGENCIES, INTERESTED TAXPAYERS, COUNTY OFFICIALS AS WELL AS TO OTHER GOVERNMENTAL AGENCIES.

AS A CONTINUING PROGRAM TO IMPROVE THE UTILITY AND READABILITY OF THE DOCUMENT TO ITS MANY USERS, THE STATEMENT HAS BEEN CONDENSED AND PRESENTED IN SUMMARY FORM EXTRACTED FROM A MORE VOLUMINOUS FULL FINANCIAL STATEMENT. PRIMARY EMPHASIS IN DISTRIBUTION OF THE REPORT IS BEING GIVEN TO THE SUMMARY. FOR THE FIRST TIME THIS YEAR, THE SUMMARY REPORT INCORPORATES THE OPINION OF THE COUNTY'S INDEPENDENT AUDITORS. THIS FULL DETAILED REPORT IS FILED TO COMPLY WITH ALL LEGAL REQUIREMENTS. COPIES OF THE SUMMARY REPORT ARE AVAILABLE AT THE OFFICE OF THE AUDITOR AND CONTROLLER. ONLY THE TRUSTEE RELATIONSHIP OF THE COUNTY TO THE SAN DIEGO COUNTY EMPLOYEES RETIREMENT FUND IS REPORTED. SEPARATE FINANCIAL STATEMENTS COVERING THE OPERATIONS OF THE RETIREMENT FUND, WHICH OPERATES ON A CALENDAR YEAR BASIS, ARE ISSUED SEMI-ANNUALLY BY THE COUNTY TREASURER AND COPIES MAY BE OBTAINED FROM THAT OFFICE.

DEBT POLICIES

ALL DEBT SERVICE REQUIREMENTS OF THE COUNTY AND OF THOSE AGENCIES WHOSE DEBT IS ADMINISTERED BY THE COUNTY WERE MET PROMPTLY DURING THE YEAR: IN ADDITION, RESERVES AT JUNE 30, 1972 ARE ADEQUATE TO MEET REQUIREMENTS FALLING DUE PRIOR TO THE COLLECTION OF 1972 TAX LEVIES.

THE COUNTY'S GENERAL OBLIGATION BONDED DEBT WAS REDUCED TO $7,900,000 AT JUNE 30, 1972 WHICH REPRESENTS 4% OF ALLOWABLE DEBT CAPACITY.

THE COUNTY HAS, FOR A NUMBER OF YEARS, MAINTAINED A POLICY OF FINANCING CAPITAL EXPENDITURES FROM CURRENT REVENUES TO THE MAXIMUM EXTENT POSSIBLE, CONSISTENT WITH NEEDS. ADDITIONAL CAPITAL REQUIREMENTS DURING RECENT YEARS HAVE BEEN MET THROUGH UTILIZATION OF RETIREMENT SYSTEM FUNDS, JOINT POWER AUTHORITY BONDS AND LEASEE WITH OPTION TO PURCHASE CONTRACTS. CLEARLY, THE NEED FOR CAPITAL FACILITIES REMAINS, AND ALTERNATE MORE COSTLY METHODS OF FINANCING ARE CURRENTLY BEING USED BY THE COUNTY TO CARRY OUT ITS MANDATED OBLIGATIONS AS THE RESULT OF VOTER UNWILLINGNESS TO APPROVE GENERAL OBLIGATION BOND ISSUES.

THE COUNTY HAS CONTINUED ITS PROGRAM, ESTABLISHED IN 1967, OF FINANCING ITS CASH REQUIREMENTS PRIOR TO THE COLLECTION OF TAXES THROUGH THE ISSUANCE OF SHORT TERM REVENUE ANTICIPATION NOTES. USE OF REVENUE ANTICIPATION NOTES HAS ALLOWED RETENTION OF THE COUNTY'S PRACTICE OF MAKING LOANS AS NEEDED TO OTHER AGENCIES USING THE COUNTY TREASURY TO MEET THEIR CASH REQUIREMENTS.

THE COUNTY TREASURER ACTS AS TRUSTEE ON BEHALF OF BOND HOLDERS FOR 1911 AND 1913 ACT SPECIAL ASSESSMENT BONDS TOTALING ABOUT $5.1 MILLION OUTSTANDING AT JUNE 30, 1972. THE TRUSTEE FUNCTION REQUIRES THE COUNTY TREASURER TO COLLECT AND ACCUMULATE THE PRINCIPAL AND INTEREST PAYMENTS FOR SUBSEQUENT DISTRIBUTION TO BOND HOLDERS. THE PRINCIPAL AND INTEREST IS NOT A LIABILITY OF THE COUNTY, BUT IS A LIEN ON EACH INDIVIDUAL PIECE OF PROPERTY. THE FINANCIAL STATEMENT REPORTS ONLY THE CASH RECEIPTS AND DISBURSEMENTS OF THESE TRUST FUNDS.

LEGISLATIVE PROGRAM

THE COUNTY, THROUGH THE BOARD OF SUPERVISORS' ANNUAL LEGISLATIVE PROGRAM, WAS SUCCESSFUL THIS YEAR IN HAVING A NUMBER OF BILLS INTRODUCED AND PASSED WHICH WILL PROVE BENEFICIAL TO THE FINANCIAL ADMINISTRATION OF OPERATIONS OF THE COUNTY AND OF THE MANY AGENCIES FOR WHICH THE COUNTY PROVIDES FISCAL SERVICES.

IN KEEPING WITH THE BOARD'S DESIRE FOR GREATER DISCRETIONARY LATITUDE TO DELEGATE RESPONSIBILITY FOR PERFORMANCE OF ROUTINE FISCAL OPERATIONS TO THE OFFICIAL DIRECTLY INVOLVED, CHAPTER 642 OF 1972 PROVIDES FOR CHANGES AND IMPROVEMENTS IN SEVERAL PROCEDURAL MATTERS. A NUMBER OF CODE PROVISIONS WERE MODIFIED THROUGH THIS SINGLE BILL, WHICH WILL PERMIT MORE EXPEDITIOUS AND EFFICIENT HANDLING OF FISCAL ACTIVITIES BY THE AUDITOR AND WILL RELIEVE THE BOARD FROM THE NECESSITY TO ACT INDIVIDUALLY ON FREQUENT REPETITIVE TRANSACTIONS.

THE COUNTY WAS ALSO SUCCESSFUL IN ITS EFFORTS TO OBTAIN LEGISLATION TO PROVIDE FOR FULL REIMBURSEMENT FROM THE STATE FOR THE LOSSES INCURRED FROM THE BUSINESS INVENTORY EXEMPTION PROGRAM WHICH PRODUCED $2,010,000 IN UNANTICIPATED REVENUES TO THE GENERAL FUND.

THE COMBINED EFFECT OF THESE STATUTORY CHANGES REFLECTS THE PROGRESSIVE LEADERSHIP AND FORWARD THINKING OF THE COUNTY IN PREPARING ITSELF TO FULFILL AN EVER-EXPANDING ROLE IN PROVIDING PUBLIC SERVICES, AS WELL AS, TO IDENTIFY THE COUNTY AS A LEADER IN DEVELOPING INNOVATIVE TECHNIQUES FOR IMPROVED FINANCIAL ADMINISTRATION.

A LOOK TO THE FUTURE

STATE-LOCAL FISCAL RELATIONS

SUBSEQUENT TO THE CLOSE OF THE FISCAL YEAR AND FOLLOWING EXTENSIVE NEGOTIATIONS THE COUNTY ADMINISTRATION WAS SUCCESSFUL IN GAINING STATE APPROVAL FOR REIMBURSEMENT IN EXCESS OF $2,000,000 FOR 1971-72 COUNTY MEDICAL COSTS. THIS REPRESENTED A SIGNIFICANT RECOVERY OF THE $3.2 MILLION UNFAVORABLE FINANCIAL IMPACT INCURRED BY THE COUNTY AS THE RESULT OF WELFARE REFORM LEGISLATION ADOPTED DURING THE FISCAL YEAR.

THIS RECOVERY WAS BASED UPON ONE TIME LEGISLATIVE AUTHORITY BUT THE FINANCIAL IMPACT WILL CONTINUE INTO EACH FISCAL YEAR IN AMOUNTS CONSIDERABLY IN EXCESS OF THE $3.2 MILLION FOR 1971-72. EFFORTS TO SEEK PERMANENT CORRECTIVE LEGISLATION MUST BE MADE IF WE ARE TO AVOID THE SPECTRE OF SUBSTANTIAL PROPERTY TAX RATE INCREASES IN FUTURE YEARS.

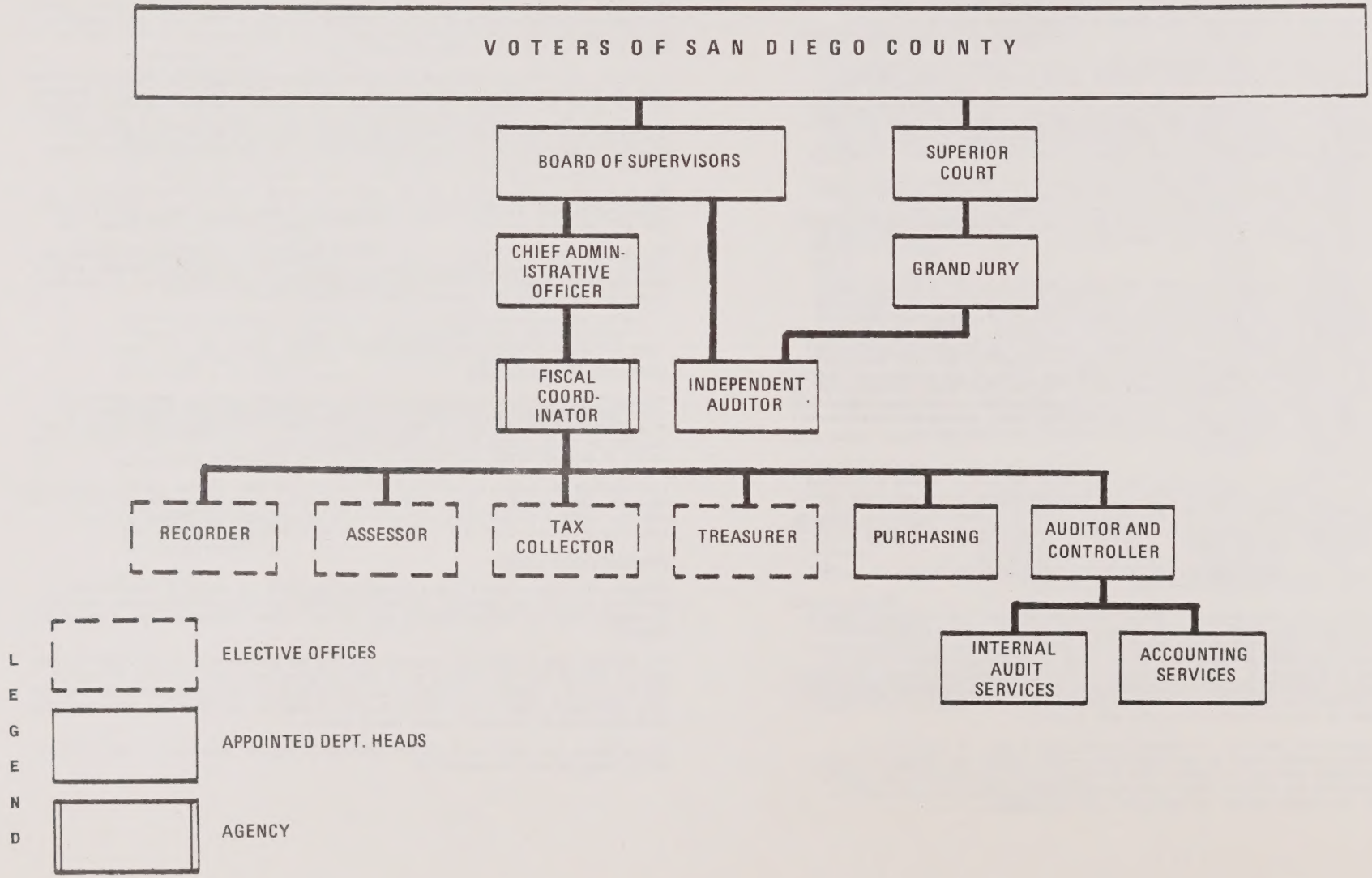
FINANCING CAPITAL NEEDS

SUITABLE STATUATORY AUTHORITY MUST BE OBTAINED TO ALLOW THE COUNTY TO EXERCISE THE NECESSARY LATITUDE IN ARRANGING FOR LONG TERM FINANCING OF CRITICALLY NEEDED FACILITIES TO OPERATE MANDATED PROGRAMS SUCH AS THOSE IN THE LAW AND JUSTICE AND PUBLIC ASSISTANCE AREAS.

THE EXISTING LACK OF AUTHORITY, COMMENSURATE WITH THE RESPONSIBILITIES OF COUNTY GOVERNMENT TO PROVIDE SERVICES, FORCES US TO SEEK ALTERNATE MORE COSTLY METHODS TO FINANCE NEW FACILITIES. DEFERRAL OF PROJECTS HAS PROVEN SUBSTANTIALLY MORE COSTLY AS INFLATION ADDS TO ULTIMATE COSTS AND OPERATING EXPENSES INCREASE AS THE RESULT OF USING OBSOLETE, OVERCROWDED FACILITIES WHICH CREATE INEFFICIENCIES.

WE CAN EXPECT THE COUNTY TO BE IN THE FOREFRONT OF SEEKING SOLUTIONS TO THESE CRITICAL FISCAL PROBLEMS NOW CONFRONTING US.

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION



BOARD OF SUPERVISORS

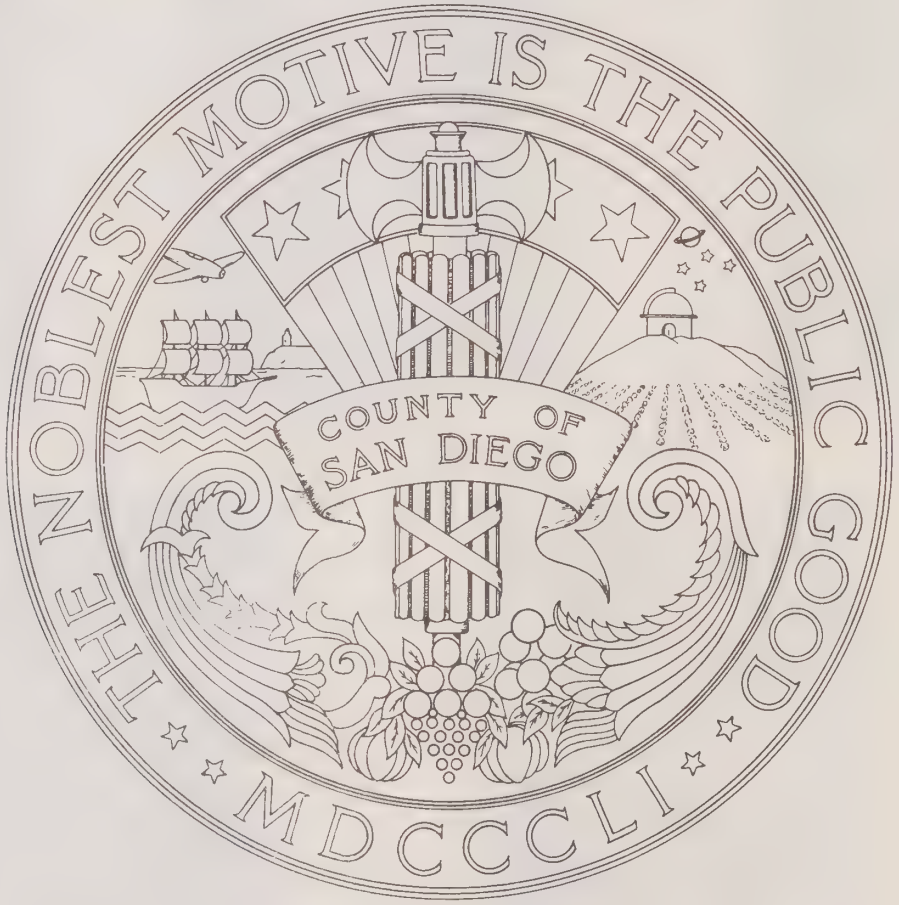
JACK WALSH
Supervisor First District

HENRY A. BONEY
Supervisor Second District

HARRY F. SCHEIDLE
Supervisor Third District
Chairman

JIM BEAR
Supervisor Fourth District

WILLIAM A. CRAVEN
Supervisor Fifth District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COUNTY OF SAN DIEGO
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ALL FUNDS
BALANCE SHEET

All Funds
Balance Sheet
Statement of
Cash in Treasury
and
Notes to the
Financial Statement

ALL FUNDS BALANCE SHEET

THE ALL FUNDS BALANCE SHEET, PAGE 9, PRESENTS IN ONE CONDENSED STATEMENT THE COMBINED BALANCE SHEETS OF COUNTY FUNDS, SPECIAL DISTRICT FUNDS, JOINT POWERS AUTHORITIES, PUBLIC EMPLOYMENT FUNDS, SCHOOL DISTRICT FUNDS, TRUST FUNDS, FIXED ASSETS, AND BONDED DEBT.

THE FUND GROUP SUMMARY FIGURES ARE SUPPORTED BY INFORMATION PRESENTED IN VARIOUS COMBINED BALANCE SHEETS AS INDICATED IN THE COLUMN HEADINGS.

NOTES TO THE FINANCIAL STATEMENT, PAGES 10 AND 11, AND THE EXPLANATORY NOTES ON THE TITLE PAGE PRECEDING EACH OF THE FUND GROUPS CONTAIN ADDITIONAL INFORMATION.

THE DISTRIBUTION OF CASH IN TREASURY AND SECURITY FOR BANK DEPOSITS IS PRESENTED ON PAGE 12.

ALL FUNDS
BALANCE SHEET
June 30, 1972

ASSETS	COUNTY (PAGE 13)	SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS (PAGE 51)	SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS (PAGE 73)	JOINT POWERS AUTHORITIES (PAGE 87)	PUBLIC EMPLOYMENT PROGRAM (PAGE 90)	SCHOOL DISTRICTS (PAGE 93)	TRUST (PAGE 117)	FIXED ASSETS (PAGE 125)	BONDED DEBT (PAGE 131)
Cash in Treasury	$ 23,672,997	3,740,795	2,923,596	1,213,439	1,100	68,591,321	66,075,379		
Cash In Banks							701,437		
Collections in Transit	86,111	1,412				523	1,051,660		
Imprest Cash	64,425						6,620		
Taxes Receivable							10,804,044		
Due from Other Funds	5,232,273	246,527	3,000		3,912	19,146	2,719,251		
Accounts Receivable	8,182,299	274,637	88	139,407	176,068	2,488,812	2,285,943		
Notes Receivable	284,857								
Deposits with Others	1,226,022	69	32,959	8,320					
Inventory of Materials and Supplies	3,203,195					437,489			
Due from Other Funds - Loans	629,359					100,000			
Investments						1,166,770	128,186,127		
Fixed Assets Net	4,005,964	20,974,231	5,577,780	2,170,743				93,668,823	
Deferred Receivables	562,124								
Future Requirements for Long Term Debt		210,176							225,530,000
Bonds Authorized - Unissued		836,000	525,000			27,780,600			
Total	$ 47,149,631	26,283,850	9,062,424	3,531,910	181,080	100,584,663	211,830,464	93,668,823	225,530,000
LIABILITIES AND EQUITIES									
Warrants Payable							27,921,240		
Accounts Payable	$ 10,281,423	108,827		13,827		103,503	726,265		
Encumbrances Outstanding	15,646,094	512,572	31,600	507,362					
Due to Other Funds	3,440,881	263,713	12,529	3,546	181,080	17,602	4,304,757		
Matured Bonds Payable							1,623,000		
Matured Interest Payable							652,112		
Due to Other Funds - Loans	410,582	210,176				100,000	8,600		
Bonds Payable in Future Years									225,530,000
Contributed Capital	507,565					800,000	1,500		
Balance Accumulated for Replacement of Equipment	1,889,199								
Investment in Fixed Assets	4,005,964	20,974,231	5,577,780	2,170,743				93,668,823	
Unencumbered Construction Authorization	36,808	1,129,585		343,369					
Deferred Bond Authorizations		833,000	525,000			27,780,600			
Fund Balances (Special District, School and Trust)			2,228,979			56,386,954	165,682,194		
Fund Balance Unavailable:									
General Reserve	14,175	325,737		78,092					
Reserve For:									
Taxes Receivable							10,804,044		
Accounts & Notes Receivable	214,348						106,749		
Deposits with Others	1,226,022	69	32,959	8,320					
Inventory of Materials and Supplies	1,327,581								
Due from Other Funds - Loans	628								
Amounts Required for Loans		172							
Working Capital				1,500					
Fund Balance Available	8,424,672	1,925,765	653,576	405,148		15,396,003			
Retained Earnings	(276,316)								
Total	$ 47,149,631	26,283,850	9,062,424	3,531,910	181,080	100,584,663	211,830,464	93,668,823	225,530,000

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

NOTES TO FINANCIAL STATEMENT
June 30, 1972

SUMMARY OF SIGNIFICANT ACCOUNTING POLICY

GENERAL

THE COUNTY OF SAN DIEGO USES FOR ITS GENERAL AND SPECIAL REVENUE FUNDS AND THE FUNDS OF THE DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS, A MODIFIED ACCRUAL BASIS OF ACCOUNTING WHEREBY REVENUES ARE GENERALLY RECORDED WHEN EARNED AND EXPENDITURES ARE RECORDED WHEN THE LIABILITY IS INCURRED.

A CASH BASIS OF ACCOUNTING IS MAINTAINED FOR SCHOOL DISTRICTS AND SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS WHICH USE THE COUNTY TREASURY AS A DEPOSITORY OF THE DISTRICT FUNDS. ACCORDINGLY, RECEIPTS ARE RECORDED WHEN DEPOSITS ARE MADE AND DISBURSEMENTS ARE RECORDED WHEN WARRANTS ARE DRAWN. THE BALANCE SHEETS AND SUPPORTING SCHEDULES FOR THESE AGENCIES, THEREFORE, REFLECT ONLY CASH TRANSACTIONS RECORDED BY THE COUNTY TREASURER AND THE AUDITOR AND DO NOT CONTAIN ALL ASSET, LIABILITY AND FUND BALANCE ACCOUNTS. FURTHER FINANCIAL INFORMATION ON THESE AGENCIES MAY BE OBTAINED DIRECTLY FROM THE AGENCY INVOLVED.

REVENUES

REVENUES WERE ACCRUED AT JUNE 30, 1972 IN THE COUNTY GENERAL AND SPECIAL REVENUE FUNDS AND FUNDS OF THE DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS FOR SECURED TAXES COLLECTED BUT UNDISTRIBUTED, INTEREST EARNED BUT UNDISTRIBUTED, ALL COLLECTIONS MADE BUT NOT DEPOSITED IN THE COUNTY TREASURY AT THAT DATE, AND CURRENT CHARGES EARNED AND DETERMINED TO BE COLLECTIBLE AT THE CLOSE OF THE FISCAL YEAR.

EXPENDITURES

EXPENDITURES AND ENCUMBRANCES IN THE COUNTY GENERAL AND SPECIAL REVENUE FUNDS AND FUNDS OF THE DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS WERE ACCRUED AT JUNE 30, 1972, BY RECORDING OUTSTANDING PURCHASE ORDERS, CONTRACTS AND OTHER COMMITMENTS, EXCEPT FOR ACCRUED INTEREST ON OUTSTANDING BONDED INDEBTEDNESS. ACCRUED INTEREST ON COUNTY OBLIGATIONS AMOUNTED TO $13,161 AND DISTRICTS GOVERNED BY BOARD OF SUPERVISORS AMOUNTED TO $85,290 PAYABLE FROM APPROPRIATIONS OF THE YEAR IN WHICH THE INTEREST MATURES. RESERVES OF $14,175 AND $325,737 RESPECTIVELY WERE AVAILABLE AT JUNE 30, 1972 FOR PAYMENT.

ACCOUNTS RECEIVABLE

FULLY RESERVED ACCOUNTS RECEIVABLE AMOUNTING TO $19,002,218 IS PRIMARILY A MEMORANDUM CHARGE TO CONTROL POTENTIAL COLLECTIONS AND ACCOUNTABILITY BY DEPARTMENTS AND IS NOT INCLUDED ON THE BALANCE SHEETS OR RECORDED AS REVENUE UNTIL CASH IS RECEIVED.

NOTES RECEIVABLE

COLLECTIONS OF NOTE PRINCIPAL AND INTEREST ARE RECORDED AS REVENUE IN THE COUNTY GENERAL FUND ONLY IN THE YEAR PAYMENT IS RECEIVED.

TAXES RECEIVABLE

TAXES RECEIVABLE INCLUDES $965,363 FOR PRIOR SECURED TAXES PLACED ON THE FIVE-YEAR INSTALLMENT PAYMENT PLAN FOR COLLECTION. IN CONFORMITY WITH PROVISIONS OF THE REVENUE AND TAXATION CODE, PARTIAL INSTALLMENT PLAN PAYMENTS TOTALING $408,644 AT JUNE 30, 1972 WERE RECORDED IN THE UNAPPORTIONED TRUST FUND. APPORTIONMENTS ARE MADE AND THE TAXES RECEIVABLE ACCOUNT IS REDUCED WHEN ONE YEAR'S TAXES INCLUDED IN A PAYMENT PLAN ACCOUNT ARE PAID IN FULL.

UNSECURED TAXES FOR 1972-73 IN THE AMOUNT OF $8,953,241 WERE DISTRIBUTED IN JULY AND AUGUST, 1972, INCLUDING THAT PORTION APPLICABLE TO THE GENERAL, COUNTY DEBT SERVICE AND LIBRARY FUNDS AMOUNTING TO $2,524,862.

LONG-TERM LEASES

THE COUNTY HAS ENTERED INTO LEASE-WITH-OPTION-TO-PURCHASE CONTRACTS WITH THE BOARD OF RETIREMENT OF THE SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM FOR THE FINANCING OF CERTAIN INPROVEMENTS CONSTRUCTED ON LAND OWNED BY THE COUNTY. THE TOTAL COST OF IMPROVEMENTS LEASED AT JUNE 30, 1972 AMOUNTED TO $10,206,036. THE PRESENT YEARLY RENTAL PAYMENTS ON THESE LEASES AMOUNT TO $791,166. PAGE 36 PRESENTS THE DETAIL OF VARIOUS CONTRACTS.

THE COUNTY PARTICIPATED WITH THE CITY OF SAN DIEGO IN THE CREATION OF THE SAN DIEGO CITY-COUNTY CAMP AUTHORITY UNDER A JOINT POWERS AGREEMENT DATED FEBRUARY 13, 1968. THE COUNTY IS OBLIGATED, UNDER PROVISION OF THE MASTER SUBLEASE WITH THE AUTHORITY TO PAY ANNUALLY A BASE RENTAL OF $155,000 PLUS AMOUNTS NECESSARY TO PROVIDE MONIES TO PAY OTHER SPECIFIED EXPENSES OF THE AUTHORITY LESS CREDITS, IF ANY, AS PROVIDED FOR BY THE TERMS OF THE SUBLEASE.

EFFECTIVE JULY 1, 1972 THE COMMUNITY RECREATION FUNCTIONS PERFORMED BY THE CITY-COUNTY CAMP COMMISSION WAS TRANSFERRED TO THE COUNTY BOARD OF EDUCATION AND THE FACILITIES LEASED BY THE COUNTY FROM THE SAN DIEGO CITY-COUNTY CAMP AUTHORITY WERE SUB-LEASED TO THE COUNTY BOARD OF EDUCATION WITH THE ANNUAL RENTAL BEING THE SAME AS THAT REQUIRED OF THE COUNTY.

THE COUNTY PARTICIPATED WITH THE RAMONA UNIFIED SCHOOL DISTRICT IN THE CREATION OF THE SAN DIEGO COUNTY-ROMONA ADMINISTRATIVE BUILDING AUTHORITY UNDER A JOINT POWERS AGREEMENT DATED OCTOBER 1, 1969. THE COUNTY IS OBLIGATED UNDER PROVISIONS OF THE MASTER SUBLEASE WITH THE AUTHORITY TO PAY ANNUALLY COMMENCING JULY 1, 1973 A BASE RENTAL OF $60,500 PLUS AMOUNTS NECESSARY TO PROVIDE MONIES TO PAY OTHER SPECIFIED EXPENSES OF THE AUTHORITY LESS CREDITS, IF ANY, AS PROVIDED FOR BY THE TERMS OF THE SUBLEASE.

ON JUNE 20, 1972, THE COUNTY ENTERED INTO A 25 YEAR LEASE, TO COMMENCE UPON COMPLETION OF CERTAIN CONSTRUCTION (ESTIMATED TO OCCUR BY JANUARY 1, 1973, WITH A PRIVATE CORPORATION FOR PROVIDING OF COURTROOM AND OFFICE SPACE. THE COUNTY HAS THE OPTION TO PURCHASE AT THE END OF THE 10TH AND EACH 5TH YEAR THEREAFTER. THE BASE RENTAL IS $11,040 PER MONTH. THE COUNTY IS OBLIGATED TO PAY IN ADDITION, UTILITIES, TAXES, INSURANCE AND MAINTENANCE COSTS. THE LEASE AGREEMENT PROVIDES FOR NON-TERMINABILITY OF THE LEASE AND CONTAINS AN ACCELERATION CLAUSE WITH RESPECT TO FUTURE LEASE PAYMENTS, WHICH CLAUSE BECOMES OPERATIVE ONLY UNDER SPECIFIC CONDITIONS AS STATED IN THE DOCUMENT.

CONTINGENT LIABILITIES

IN THE OPINION OF THE COUNTY COUNSEL, THERE IS A POTENTIAL LIABILITY OF $920,794 WHICH COULD RESULT IF UNFAVORABLE DECISIONS ARE RENDERED IN THE USUAL LEGAL ACTIONS PENDING, IN WHICH THE COUNTY IS NAMED THE DEFENDANT, WHERE SUCH ACTIONS EITHER EXCEED THE LIMITS OF COVERAGE PROVIDED BY THE VARIOUS INSURANCE POLICIES CARRIED BY THE COUNTY OR WHERE NO INSURANCE COVERAGE IS PROVIDED. THERE COULD ALSO BE CONTINGENT LIABILITIES WHERE THE COUNTY IS THE PLAINTIFF IN EMINENT DOMAIN PROCEEDINGS.

THE STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SERVICES, THROUGH A SERIES OF ADMINISTRATIVE RULINGS AND PROVISIONAL AUDIT DISALLOWANCES, HAS ATTEMPTED THEREBY TO EFFECTIVELY TRANSFER APPROXIMATELY $4,000,000 OF PRIOR YEAR STATE FUNDING OF MEDICAL PROGRAM COSTS TO THE LOCAL PROPERTY TAXPAYERS. BASED UPON THE THREATENED ACTIONS OF THE DEPARTMENT OF HEALTH CARE SERVICES, THE BOARD OF SUPERVISORS ON MAY 18, 1970 AUTHORIZED THE FILING OF A COMPLAINT IN SUPERIOR COURT, WHICH SEEKS A PERMANENT INJUNCTION RESTRAINING THE STATE FROM PROCEEDING WITH ACTIONS WHICH WOULD ADVERSELY AFFECT THE COUNTY. THE STATE SUBSEQUENTLY AGREED TO SUSPEND ANY FURTHER ACTIONS PENDING FINAL DISPOSITION OF THE LITIGATION.

NOTES TO FINANCIAL STATEMENT
June 30, 1972
Continued

CONTIGENT LIABILITIES (CONT'D)

BILLINGS FOR THE FEDERAL MEDICARE PROGRAM AND THE CALIFORNIA MEDICAL ASSISTANCE PROGRAM ARE SUBMITTED TO THE FEDERAL INTERMEDIARY PERIODICALLY FOR HOSPITAL SERVICE RENDERED UNDER THESE PROGRAMS. ADJUSTMENTS TO SUCH BILLINGS MAY BE MADE AT SUCH TIME AS THE FISCAL INTERMEDIARY AUDITS THE ANNUAL COST REPORTS FILED FOR THESE PROGRAMS. SUCH CHARGE ADJUSTMENTS, IF ANY, WOULD BE DUE FROM COUNTY FUNDS.

THE COUNTY PARTICIPATES IN VARIOUS STATE AND FEDERAL PROGRAMS SUBJECT TO AUDIT. IN ADDITION TO THE KNOWN AUDIT EXCEPTIONS OF $20,000 THE COUNTY COULD BECOME CONTINGENTLY LIABLE FOR VARIOUS AMOUNTS FOR SUBSEQUENT PERIODS UNDER AUDIT OR SUBJECT TO FUTURE AUDITS.

THE COUNTY HAS A CONTINGENT LIABILITY ESTIMATED TO AMOUNT TO $295,841 AT JUNE 30, 1972 ARISING FROM CLAIMS UNDER THE NON-INSURED PORTION OF ITS WORKMEN'S COMPENSATION PROGRAM WHICH WAS INSTITUTED NOVEMBER 27, 1968. THE COUNTY CARRIES AN EXCESS LIMITS COVERAGE POLICY WHICH COVERS ANY INDIVIDUAL CLAIM OR INCIDENT LOSS WHICH EXCEEDS $250,000, UP TO THE MAXIMUM POLICY AMOUNT OF $2,000,000. APPROPRIATIONS ARE BUDGETED ANNUALLY TO PROVIDE FOR OBLIGATIONS COMING DUE DURING EACH CURRENT FISCAL YEAR.

FIXED ASSETS

FIXED ASSETS ARE RECORDED, GENERALLY, AT COST EXCEPT FOR IMPROVEMENTS ACQUIRED THROUGH EXERCISE OF LEASE PURCHASE OPTIONS WHICH ARE RECORDED AT ESTIMATED FAIR MARKET VALUE IN ACCORDANCE WITH CALIFORNIA STATE CONTROLLERS ACCOUNTING STANDARDS AND PROCEDURES MANUAL. THE VALUE OF ANY IMPROVEMENT CONSTRUCTED BY THE RETIREMENT BOARD AND LEASED BY THE COUNTY IS NOT INCLUDED IN THE GENERAL FIXED ASSETS GROUP OF ACCOUNTS UNTIL SUCH TIME AS THE COUNTY EXERCISES ITS OPTION TO PURCHASE AND PAYS THE TOTAL AMOUNT AGREED UPON IN THE CONTRACT. THE COUNTY EXERCISED ITS OPTION TO PURCHASE THE JUVENILE HALL ADDITION AND COURTHOUSE ANNEX AND RECORDED THE TRANSACTIONS AT THE ESTIMATED FAIR MARKET VALUE $222,624 AND $5,293,289 RESPECTIVELY.

THE FIXED ASSETS OF ALL ENTERPRISE FUNDS HAVE BEEN TRANSFERRED FROM THE GENERAL FIXED ASSET GROUP OF ACCOUNTS AND ARE SHOWN AS PART OF THE ENTERPRISE FUND. DEPRECIATION ON THESE ASSETS IS RECORDED ON A STRAIGHT LINE BASIS.

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

FOUR SANITATION DISTRICTS ENTERED INTO 40-YEAR AGREEMENTS WITH THE CITY OF SAN DIEGO FOR LEASING CAPACITY RIGHTS IN THE SAN DIEGO METROPOLITAN SEWER SYSTEM. THE SERVICE CHARGE FOR LEASE CAPACITY RIGHTS IS ALLOCATED ANNUALLY UNTIL THE YEAR 2004 TO EACH OF THE PARTICIPATING SANITATION DISTRICTS IN PROPORTION TO THE DISTRICT'S PERCENTAGE OF TOTAL CAPACITY AND BASED ON TOTAL COSTS OF CONSTRUCTION, FINANCING AND OTHER EXPENSES, LESS FEDERAL GRANT CREDIT, IF ANY.

NAME OF SANITATION DISTRICT	TOTAL COST ALLOCATED	ANNUAL CAPACITY SERVICE CHARGE
LEMON GROVE	$ 1,156,959	$ 23,844
MONTGOMERY	1,935,740	48,393
ROLANDO	123,967	2,555
SPRING VALLEY	2,652,722	59,883

AMOUNTS INDICATED ABOVE ARE CURRENTLY SUBJECT TO REDETERMINATION NOW BEING NEGOTIATED BASED UPON SUBSEQUENT RECOVERIES, MADE BY THE CITY AGAINST ORIGINAL CONTRACTORS, ESTIMATED AT 1% OF PROJECT COSTS.

ACTUARIAL LIABILITY

THE EMPLOYEES' RETIREMENT SYSTEM OF THE COUNTY OF SAN DIEGO WAS ORGANIZED UNDER THE COUNTY EMPLOYEES' RETIREMENT LAW OF 1937 AND HAS BEEN OPERATING SINCE JULY 1, 1939. ALL PRIOR SERVICE LIABILITIES (THOSE ARISING FROM SERVICE RENDERED PRIOR TO 7/1/39) WERE FULLY FUNDED BY JUNE 30, 1965. PRIOR YEAR AMENDMENTS TO SECTIONS OF THE GOVERNMENT CODE PROVIDING INCREASED BENEFITS TO MEMBERS RESULTED IN AN ADDITIONAL LIABILITY FOR FUTURE EMPLOYER CONTRIBUTIONS WHICH WAS ACTUARIALLY DETERMINED TO BE $29,497,000 BASED UPON A 4 1/4% INTEREST ASSUMPTION RATE AS OF VALUATION DATE OF JUNE 30, 1971. $27,240,000 IS BEING FUNDED BY THE COUNTY OVER A THIRTEEN-YEAR PERIOD AND $2,257,000 IS BEING FUNDED OVER A TWENTY-SIX YEAR PERIOD FROM THE DATE OF VALUATION. EFFECTIVE JULY 1, 1972 THE INTEREST ASSUMPTION RATE WAS INCREASED TO 5% WHICH WILL BE REFLECTED IN SUBSEQUENT ACTUARIAL VALUATIONS.

EFFECTIVE JULY 1, 1972, THE BOARD OF SUPERVISORS INCREASED FROM 2% TO 3% THE COST OF LIVING INCREASE FOR ALL RETIRED EMPLOYEES AS PROVIDED BY GOVERNMENT CODE 31870.1. THE COST OF LIVING CONTRIBUTION IS BEING SHARED EQUALLY BETWEEN EMPLOYEE AND COUNTY CONTRIBUTIONS.

BOARD OF RETIREMENT INCREASED THE DEATH BENEFIT FROM $500 TO $750 TO SURVIVORS OF DECEASED EMPLOYEES EFFECTIVE APRIL 1, 1972 IN ACCORDANCE WITH SECTION 31789.1 OF GOVERNMENT CODE. THE BENEFIT IS FUNDED FROM RETIREMENT FUND SURPLUS.

DEFERRED RECEIVABLE

THE COUNTY ENTERED INTO A COOPERATIVE AGREEMENT WITH THE STATE OF CALIFORNIA ON MAY 17, 1970, IN ACCORDANCE WITH CHAPTER 1245, 1969 STATUTES, FOR THE ACQUISITION OF RIGHTS OF WAY AND THE RELOCATION OF UTILITIES PREPARATORY TO THE CONSTRUCTION BY THE U. S. ARMY CORPS OF ENGINEERS OF THE SWEETWATER RIVER FLOOD CONTROL PROJECT. PURSUANT TO SAID STATUTE AND AGREEMENT, THE COUNTY BY 1975 MAY RECEIVE ADVANCEMENTS TOTALING AS MUCH AS $4,300,000 FROM THE STATE HIGHWAY FUND AT AN INTEREST COST OF 4% PER ANNUM ON THE AMOUNTS ADVANCED WITH INTEREST PAYABLE QUARTERLY. THE INTEREST COSTS ARE TO BE BORNE CURRENTLY BY THE CITIES OF CHULA VISTA, NATIONAL CITY AND ZONE 3 OF THE SAN DIEGO COUNTY FLOOD CONTROL DISTRICT UNDER A JOINT POWERS AGREEMENT DATED MARCH 17, 1970. THE COUNTY HAS RECORDED A DEFERRED RECEIVABLE IN THE AMOUNT OF $562,124 AS BEING DUE FROM THE STATE DEPARTMENT OF WATER RESOURCES FROM FUNDS TO BE APPROPRIATED BY CONGRESS FOR THE PROJECT UNDER THE AUTHORITY OF PUBLIC LAW 228, 77TH CONGRESS, APPROVED AUGUST 18, 1941. THE AMOUNT TO REPAY THE STATE HIGHWAY FUND FOR THE PRINCIPAL AMOUNTS ADVANCED TO DATE IN AN EQUAL AMOUNT OF $562,124 IS INCLUDED IN THE ACCOUNTS PAYABLE ACCOUNT. THE COUNTY HAS RECEIVED AND REPAID $2,073,220 OF THE ADVANCES.

CASH IN COUNTY TREASURY
June 30, 1972

BANK DEPOSITS	TOTAL	GENERAL DEMAND DEPOSITS	GENERAL TIME DEPOSITS	SPECIFIC TIME DEPOSITS	(1) AGENT OF DEPOSTORY FOR COLLATERAL SECURITIES
Bank of America	$ 53,463,573	3,447,584	49,000,000	1,015,989	Bank of America Trust Department, Los Angeles
Bank of America - Bond and Coupon Redemption Accounts	1,413,748	1,413,748			
California Canadian Bank	1,000,000		1,000,000		United California Bank, San Francisco
Liberty National Bank	1,000,000		1,000,000		United California Bank, San Francisco
San Diego Trust and Savings Bank	4,000,000		4,000,000		Crocker-Citizens National Bank, Los Angeles
Security Pacific National Bank	15,000,000		15,000,000		Equitable Trust Company, Los Angeles
Southern California First National Bank	4,000,000		4,000,000		United California Bank, Los Angeles
Southwest Bank of Fallbrook	250,000		250,000		United California Bank, Los Angeles
Union Bank	4,000,000		4,000,000		Union Bank Trust Department, Los Angeles
United California Bank	4,000,000		4,000,000		United California Trust Department, Los Angeles
United States National Bank	16,000,000		16,000,000		Crocker-Citizens National Bank, Los Angeles
Wells Fargo Bank	6,000,000		6,000,000		Wells Fargo Bank, San Francisco
Total	110,127,322	4,861,333	104,250,000	1,015,989	
Cash in Office	544,388				
Cash in Short Term Securities	53,860,000				
Bond and Coupons Receivable	1,686,858				
Paid Warrants Not Cleared with Auditor.	62				
Total	$ 166,218,630				

(1) Each Agent of Depository has certified pooled collateral securities on hand valued at 110% or greater than all Government Agency Deposits.

See Notes to Financial Statement, pages 10 and 11

County Funds

General Fund

Special Revenue Funds

Debt Service and Construction Funds

Revolving and Working Capital Funds

COUNTY FUNDS

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES; LICENSES AND PERMITS; FINES, FORFEITS AND PENALTIES; USE OF MONEY AND PROPERTY; AID FROM OTHER GOVERNMENTAL AGENCIES; CHARGES FOR CURRENT SERVICES; AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENT; PUBLIC PROTECTION; HEALTH AND SANITATION; PUBLIC ASSISTANCE; EDUCATION; RECREATION AND CULTURAL SERVICES; PUBLIC SERVICE ENTERPRISES; AND CONTINGENCIES. A TEN-YEAR COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES AND ENCUMBRANCES FOR COUNTY FUNDS, INCLUDING THE GENERAL FUND, IS PRESENTED IN THE STATISTICAL SECTION.

SPECIAL REVENUE FUNDS

THE SPECIAL REVENUE FUNDS ARE OPERATING FUNDS USED TO FINANCE A PARTICULAR ACTIVITY FROM THE RECEIPT OF SPECIFIC TAXES OR OTHER REVENUE. REVENUES ARE OBTAINED FROM TAXES; FINES, FORFEITS AND PENALTIES; USE OF MONEY AND PROPERTY; AID FROM OTHER GOVERNMENTAL AGENCIES; CHARGES FOR CURRENT SERVICES; AND OTHER REVENUE. EXPENDITURES AND ENCUMBRANCES ARE MADE ONLY FOR SPECIFIC ACTIVITIES LEGALLY AUTHORIZED TO BE FINANCED FROM THE INDIVIDUAL FUNDS.

DEBT SERVICE FUND

THE DEBT SERVICE FUND IS USED TO ACCOUNT FOR TAXES AND OTHER REVENUE FOR THE PERIODIC PAYMENT OF INTEREST AND PRINCIPAL OF COUNTY GENERAL OBLIGATION BONDS AND NOTES.

CONSTRUCTION FUNDS

CONSTRUCTION FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF BONDS.

INTRAGOVERNMENTAL

INTRAGOVERNMENTAL FUNDS ARE ESTABLISHED TO ACCOUNT FOR CHARGES FOR SERVICES FURNISHED OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE CHARGES FOR SUCH SERVICES. BECAUSE THEY ARE DIVORCED FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF COSTS IS DESIRED.

COUNTY FUNDS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 9)	GENERAL (PAGE 19)	SPECIAL REVENUE (Page 37)	DEBT SERVICE (PAGE 45)	COUNTY CONSTRUCTION (PAGE 47)	INTRAGOVERNMENTAL SERVICE (PAGE 48)
Cash in Treasury	$23,672,997	17,354,037	4,848,194	57,413	39,011	1,374,339
Collections in Transit	86,111	84,623	788			699
Imprest Cash	64,425		125			64,300
Accounts Receivable	8,182,299	7,559,887	602,392			20,019
Due from Other Funds	5,232,273	4,573,131	423,249	23,022		212,870
Due from Other Funds-Loans	629,359	23,488				605,871
Notes Receivable	284,857	204,741	80,115			
Deposits with Others	1,226,022	197,313	1,028,709			
Inventory of Material and Supplies	3,203,195	1,199,458	1,355,769			647,967
Fixed Assets	4,005,964*					4,005,964
Deferred Receivables	562,124	562,124				
Total	$47,149,631	31,758,805	8,339,343	80,436	39,011	6,932,033
LIABILITIES & EQUITIES						
Accounts Payable	$10,281,423	9,912,434	166,456			202,532
Encumbrances Outstanding	15,646,094	10,594,734	5,049,156		2,202	
Due to Other Funds	3,440,881	2,795,783	472,027	5		173,065
Due to Other Funds-Loans	410,582					410,582
Contributed Capital	507,565		125			507,440
Balance Accumulated for Replacement of Equipment	1,889,199					1,889,199
Investments in Fixed Assets	4,005,964					4,005,964
Unencumbered Construction Authorization	36,808				36,808	
Fund Balance Unavailable:						
General Reserve	14,175			14,175		
Reserve for:						
Accounts Receivable	9,606		9,606			
Notes Receivable	204,741	204,741				
Deposits with Others	1,226,022	197,313	1,028,709			
Inventory of Material and Supplies	1,327,581	1,199,458	108,558			19,565
Due from Other Funds - Loans	628	628				
Fund Balance Available	8,424,672	6,853,713	1,504,703	66,256		
Retained Earnings	(276,316)					(276,316)
Total	$47,149,631	31,758,805	8,339,343	80,436	39,011	6,932,033

( ) Red Figure

* Equipment	$ 4,002,307
Construction in Progress	3,656
Total	$ 4,005,964

See Notes to Financial Statements, pages 10 and 11

COUNTY FUNDS
REVENUE
Year Ended June 30, 1972

SOURCE	TOTAL	GENERAL	SPECIAL REVENUE FUNDS	DEBT SERVICE	CONSTRUCTION
TAXES					
Property Taxes - Current Secured	$ 89,000,952	85,291,292	1,567,821	2,141,839	
- Current Unsecured	7,914,883	7,610,470	61,232	243,181	
- Prior Secured	1,313,758	1,235,191	38,874	39,692	
- Prior Unsecured	158,183	150,331	2,994	4,857	
Penalties and Costs on Delinquent Taxes	643,493	643,493			
Sales & Use Tax	2,817,761	2,817,761			
Franchises	393,955	393,955			
Other Taxes	1,663,954	1,657,667	3,253	3,033	
Total	103,906,941	99,800,160	1,674,177	2,432,604	
LICENSES AND PERMITS					
Animal Licenses	655,403	655,403			
Business Licenses	238,179	238,179			
Construction Permits	1,382,937	1,382,937			
Road Privileges and Permits	44,993		44,993		
Zoning Permits	142,410	142,410			
Other Licenses and Permits	52,769	52,769			
Total	2,516,691	2,471,698	44,993		
FINES, FORFEITS AND PENALTIES					
Vehicle Code Fines	1,071,905	535,782	536,123		
- Penalty Assessments	154,758	154,758			
Other Court Fines	1,378,071	1,370,725	7,346		
Forfeitures and Penalties	248,574	248,574			
Cities Arrests	344,595	344,595			
Total	3,197,904	2,654,434	543,471		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	2,838,050	2,575,664	262,386		
Rents and Concessions	735,472	735,391	81		
Miscellaneous Other Rentals	16,161		16,161		
Total	3,589,683	3,311,055	278,628		
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE					
Alcoholic Beverage License Fees	130,950	130,950			
Aid for Aviation	39,718		39,718		
Highway Users Tax - Other Than Section 186.1	9,913,593		9,913,593		
- Section 186.1	1,622,504		1,622,504		
Motor Vehicle in-Lieu Tax	8,248,584	8,248,584			
Trailer Coach in-Lieu Tax	664,564	622,187	23,939	18,438	
Other State In-Lieu Taxes - Highway Land Rentals	34,496	33,181	327	987	
Welfare Administration	1,829,146	1,829,146			
Aid for Aged	8,553,544	8,553,544			
Aid for Blind	643,489	643,489			
Aid for Children	17,770,616	17,770,616			

See Notes to Financial Statement, pages 10 and 11

COUNTY FUNDS
REVENUE
Year Ended June 30, 1972
continued

SOURCE	TOTAL	GENERAL	SPECIAL REVENUE FUNDS	DEBT SERVICE	CONSTRUCTION
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE - Cont'd					
Aid for Adoptions	$ 30,240	30,240			
Aid for Crippled Children	879,973	879,973			
Aid for Disabled	6,047,226	6,047,226			
Health - Administration	552,027	552,027			
Aid for Mental Health	5,365,533	5,365,533			
Other Aid for Health					
Aid for Agriculture	81,502	81,502			
Aid for Civil Defense	107,506	107,506			
Aid for Construction	2,341,061	2,325,528	15,533		
Aid for Corrections	270,544	270,544			
Aid for Veterans' Affairs	24,914	24,914			
Aid for Homeowners' Property Tax Reduction	3,752,853	3,597,448	64,920	90,484	
Aid for Business Inventory Property Tax Reduction	1,189,061	1,143,239	10,907	34,914	
Aid for Special Shelter	1,445	1,445			
Other	2,504,906	2,492,006	12,900		
School Lunch Program	6,130		6,130		
School Milk Program	4,713		4,713		
Total	72,610,842	60,750,828	11,715,189	144,825	
AID FROM OTHER GOVERNMENTAL AGENCIES - FEDERAL					
Welfare Administration	15,686,898	15,686,898			
Aid for Aged	9,977,936	9,977,936			
Aid for Blind	771,242	771,242			
Aid for Children	23,915,909	23,915,909			
Aid for Disabled	7,071,453	7,071,453			
Health - Administration	333,587	333,587			
Aid for Construction	195,486	143,159	52,327		
Forest Reserve Revenue	10,989		10,989		
Model Cities	15,459	15,459			
Grazing Fees	2,837		2,837		
Other	1,747,983	1,745,680	2,303		
Aid for Special Shelters	1,597	1,597			
Total	59,731,377	59,662,920	68,457		
CHARGES FOR CURRENT SERVICES					
Assessment and Tax Collection Fees	9,290	9,290			
Accounting and Auditing Fees	46,984	46,984			
Communication Services	18,155	18,155			
Election Services	520,336	520,336			
Inheritance Tax Fees	45,185	45,185			
Legal Services	186,554	186,554			
Personnel Services	5,149	5,149			
Planning and Engineering Services	1,026,559	1,026,559			
Agricultural Services	5,414	5,414			
Civil Process Services	314,838	314,838			
Court Fees and Costs	1,567,712	1,567,712			
Estate Fees	204,911	204,911			
Humane Services	115,800	115,800			
Law Enforcement Services	675,405	675,405			
Recording Fees	1,169,208	1,169,208			
Road and Street Services	35,947		35,947		

See Notes to Financial Statement, pages 10 and 11

COUNTY FUNDS
REVENUE
Year Ended June 30, 1972
continued

SOURCE	TOTAL	GENERAL	SPECIAL REVENUE FUNDS	DEBT SERVICE	CONSTRUCTION
CHARGES FOR CURRENT SERVICES - Cont'd					
Health Fees	$ 222,263	222,263			
Mental Health Services	1,487,941	1,487,941			
Sanitation Services	2,641,185	2,641,185			
Adoption Fees	82,415	82,415			
Crippled Children's Services	85,308	85,308			
Institutional Care and Services	6,342,633	6,342,633			
Educational Services	257,315	257,315			
Library Services	54,088		54,088		
Park and Recreation Fees	150,482	150,482			
Park and Camping - Schools	302,475		302,475		
- Safety Patrol	37,989		37,989		
- Summer Camp	67,236		67,236		
- Weekends and Special	44,817		44,817		
Other	438,189	388,970	49,219		
Total	18,161,786	17,570,012	591,775		
OTHER REVENUE					
Revenue Applicable to Prior Years	1,854,745	1,859,016	(4,216)	(54)	
Sale of Fixed Assets	268,172	156,623	111,549		
Other Sales	399,257	87,760	8,667		302,830
Other	947,084	921,681	23,418	1,985	
Total	3,469,260	3,025,080	139,419	1,931	302,830
Total	$ 267,184,487	249,246,187	15,056,109	2,579,361	302,830

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

COUNTY FUNDS
EXPENDITURES
Year Ended June 30, 1972

OBJECT AND SUBOBJECT	TOTAL	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CONSTRUCTION
Salaries and Employee Benefits					
Salaries and Wages - Permanent	$ 91,924,934	85,701,333	6,223,601		
- Non-Permanent	4,465,011	3.812,273	652,737		
Retirement - County Employees' Retirement System	9,180,984	8,632,516	548,468		
- Old Age Survivors and Disability Insurance	3,977,396	3,725,258	252,138		
Employee Group Insurance	1,780,937	1,677,854	103.083		
Employee Compensation Insurance	58,725	36,095	22,630		
Total	111,387,990	103,585,331	7,802,658		
Percent of Total by Object	43.1	43.1	51.4		
Services and Supplies					
Agricultural	59,995	59,982	13		
Clothing and Personal Supplies	129,071	128,704	367		
Communications	1,306,017	1,299,267	6,749		
Food	1,037,759	936,974	100,785		
Household Expenses	400,916	271,579	129,336		
Insurance - Individual and Blanket Bonds	13,444	13,396	48		
- Workmen's Compensation	172,780	172,780			
- County Property	96,868	94,674	2,194		
- Public Liability	473,421	468,002	5,419		
- Other	462	250	212		
Jury and Witness Expense - Jurors	616,618	616,618			
- Witnesses	122,719	122,719			
- Interpreters	6,210	6,210			
Maintenance - Equipment - Automotive	918,093	903,484	14,608		
- Equipment - Office and Other	165,711	161,854	3,856		
- Structures, Improvements and Grounds	944,864	917,386	27,478		
- Structures, Improvements and Grounds	861,039	861,039			
Medical, Dental and Laboratory Supplies	407,488	405,742	1,745		
Memberships	36,570	36,542	28		
Miscellaneous Expense	74,357	74,543	313		
Office Expense	1,387,186	1,352,188	34,997		
- Supplies Reissued	628,304	628,304			
Professional and Specialized Services	4,108,399	4,076,957	31,941		
- Court Appointed Attorneys	1,424,988	1,424,988			
Professional and Other Inter-Department	2,800,725	2,172,766	627,959		
Project Reimbursement	4,489	4,489			
Publications and Legal Notices	93,304	93,304			
Rents and Leases - Structures, Improvements and Grounds	2,069,101	1,935,755	133,345		
- Equipment	2,696,620	2,696,241	379		
Small Tools and Instruments	42,593	42,341	252		
Special Departmental Expense	8,874,385	3,738,404	5,135,980		
- District Attorney Special Appropriation	14,391	14,391			
- Sheriff Special Appropriation	16,002	16,002			
Transportation and Travel - Travel Expense	294,445	294,026	419		
- Employees' Auto	1,183,254	1,173,312	9,942		
- Other	104,241	102,201	2,040		

See Notes to Financial Statement, pages 10 and 11

COUNTY FUNDS
EXPENDITURES
Year Ended June 30, 1972
Continued

OBJECT AND SUBOBJECT	TOTAL	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CONSTRUCTION
Services and Supplies - contd					
Utilities	$ 1,213,170	1,153,662	59,507		
Support and Care of Persons	95,551,980	95,551,980			
Total	130,352,998	124,023,074	6,329,924		
Percent of Total by Object	50.5	51.6	41.7		
Other Charges					
Contributions to Other Agencies	8,669,211	8,424,551	244,660		
Bond Redemptions	1,055,000			1,055,000	
Interest on Bonds	294,651			294,651	
Interest on Notes and Warrants	1,234,321			1,234,321	
Judgments	68	65	2		
Rights of Way	41,070	10,738	30,332		
Rights of Way (Fee Title for Road Purposes Only)	643,428	60,236	583,191		
Taxes and Assessments	18,110	12,854	5,256		
Total	11,955,862	8,508,445	863,443	2,583,973	
Percent of Total by Object	4.6	3.5	5.7	100.0	
Fixed Assets					
Equipment	3,360,985	3,301,517	59,468		
Land	674,979	587,270	87,708		
Structures and Improvements	592,808	287,142	41,847		263,818
Total	4,628,772	4,175,930	189,024		263,818
Percent of Total by Object	1.8	1.7	1.2		100.0
Total Expenditures	258,325,624	240,292,782	15,185,050	2,583,973	263,818
Total Percent	100.0	100.0	100.0	100.0	100.0
Less Expenditure Transfers and Reimbursements					
Costs Applied	(7,130,962)	(4,473,638)	(2,657,324)		
Reimbursed Projects	(3,007,159)	(2,319,016)	(688,143)		
Total	(10,138,122)	(6,792,655)	(3,345,467)		
Total	$ 248,187,501	233,500,126	11,839,583	2,583,973	263,818

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See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
BALANCE SHEET
June 30, 1972

ASSETS

Cash in Treasury	$ 17,354,037
Collections in Transit	84,623
Due from Other Funds	4,573,131
Due from Other Funds - Loans	23,488
Accounts Receivable (Page 33)	7,559,887
Notes Receivable (Page 35)	204,741
Deposits with Others	197,313
Inventory of Material and Supplies	1,199,458
Deferred Receivables	562,124
Total	$ 31,758,805

LIABILITIES AND EQUITIES

Accounts Payable	$ 9,912,434
Due to Other Funds	2,795,783
Encumbrances Outstanding	10,594,734
Fund Balance Unavailable: (Page 20)	
Reserve For:	
Notes Receivable	204,741
Deposits with Others	197,313
Inventory of Material and Supplies	1,199,458
Due from Other Funds Loans	628
Fund Balance Available (Page 20)	6,853,713
Total	$ 31,758,805

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
FUND BALANCE
Year Ended June 30, 1972

AVAILABLE

Beginning Balance		$ 95,137
Add: Budget Estimate of Revenue		266,472,395
Available for Appropriation		266,567,532
Deduct: Budget Appropriation (Page 24)		266,567,532
Current Year Balance:		
Actual Revenue (Page 21)	249,246,187	
Less: Estimated Revenue (Page 21)	268,687,170	
Revenue Over /(Under) Estimated Revenue		(19,440,982)
Interfund Transfers Out		
Less: Appropriations Transferred Out		
Appropriations (Page 24)	268,782,307	
Less: Expenditures and Encumbrances (Page 24)	243,135,936	
Unencumbered Appropriations		25,646,370
Current Year Balance		6,205,388
Prior Year Fund Balance Adjustments:		
Appropriations	5,362,349	
Less: Expenditures and Encumbrances	4,757,758	
Unencumbered Appropriations		604,590
Add: Prior Year Expense Corrections	13,130	
Decrease in Inventory		
Other Credit Adjustments	30,603	43,733
Prior Balance		648,324
Ending Balance (Page 19)		$ 6,853,713

UNAVAILABLE

	BEGINNING BALANCE	INCREASES	DECREASES	ENDING BALANCE
Reserve for Accounts Receivable	$ 758		758	
Reserve for Notes Receivable	187,836	16,905		204,741
Reserve for Deposits with Others	117,632	79,680		197,313
Reserve for Inventory of Material and Supplies	1,052,310	147,147		1,199,458
Reserve for Due from Other Funds-Loans	31,231		30,603	628
Total (Page 19)	$ 1,389,769	243,733	31,361	1,602,141

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL (PAGE 20)	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
TAXES							
Property Taxes - Current Secured	$ 84,835,612		84,835,612	85,291,292	455,680		100.5
- Current Unsecured	7,290,361		7,290,361	7,610,470	320,109		104.4
- Prior Secured	959,486		959,486	1,235,191	275,705		128.7
- Prior Unsecured	88,000		88,000	150,331	62,331		170.8
Penalties and Costs on Delinquent Taxes	441,000		441,000	643,493	202,493		145.9
Sales & Use Tax	2,600,000		2,600,000	2,817,761	217,761		108.4
Franchises	350,000		350,000	393,955	43,955		112.6
Other Taxes	1,314,000		1,314,000	1,657,667	343,667		126.2
Total	97,878,459		97,878,459	99,800,160	1,921,701		102.0
LICENSES AND PERMITS							
Animal Licenses	640,224		640,224	655,403	15,179		102.4
Business Licenses	236,460		236,460	238,179	1,719		100.7
Construction Permits	1,164,900		1,164,900	1,382,937	218,037		118.7
Zoning Permits -Variances & Rezones	125,000		125,000	142,410	17,410		113.9
Other Licenses & Permits	41,200		41,200	52,769	11,569		128.1
Total	2,207,784		2,207,784	2,471,698	263,914		112.0
FINES, FORFEITS & PENALTIES							
Vehicle Code Fines	537,906		537,906	535,782		2,124	99.6
Penalty Assessments	141,000		141,000	154,758	13,758		109.8
Other Court Fines	1,334,798		1,334,798	1,370,725	35,927		102.7
Forfeitures and Penalties	192,000		192,000	248,574	56,574		129.5
Cities Arrests	382,000		382,000	344,595		37,405	90.2
Total	2,587,704		2,587,704	2,654,434	106,259	39,529	102.6
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest	2,504,500		2,504,500	2,575,664	71,164		102.8
Rents and Concessions	645,389		645,389	735,391	90,002		113.9
Total	3,149,889		3,149,889	3,311,055	161,166		105.1
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE							
Alcoholic Beverage License Fees	150,000		150,000	130,950		19,050	87.3
Motor Vehicle In-Lieu Tax	8,300,000		8,300,000	8,248,584		51,416	99.4
Trailer Coach In-Lieu Tax	500,000		500,000	622,187	122,187		124.4
Other State In-Lieu Taxes	30,000		30,000	33,181	3,181		110.6
Welfare Administration	2,105,447		2,105,447	1,829,146		276,301	86.9
Aid for Aged	9,524,460		9,524,460	8,553,544		970,916	89.8
Aid for Blind	692,878		692,878	643,489		49,389	92.9
Aid for Children	21,298,480		21,298,480	17,770,616		3,527,864	83.4
Aid for Adoptions				30,240	30,240		
Aid for Crippled Children	990,000		990,000	879,973		110,027	88.9
Aid for Disabled	6,563,118		6,563,118	6,047,226		515,892	92.1
Health - Administration	634,935		634,935	552,027		82,908	86.9
Aid for Mental Health	4,100,036		4,100,036	5,365,533	1,265,497		130.8
Aid for Agriculture	3,300		3,300	81,502	78,202		2469.8
Aid for Civil Defense	99,157		99,157	107,506	8,349		108.4
Aid for Corrections	317,280		317,280	270,544		46,736	85.3

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
continued

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL (PAGE 20)	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE Contd							
Aid for Veterans' Affairs	$ 24,250		24,250	24,914	664		102.7
Other State Grants	6,205,694	216,712	6,422,406	7,232,693	810,287		112.6
Aid for Construction	2,895,572	2,073,220	4,968,792	2,325,528		2,643,264	46.8
Aid for Special Shelter	138,000		138,000	1,445		136,555	1.0
Total	64,572,607	2,289,932	66,862,539	60,750,828	2,318,607	8,430,318	90.9
AID FROM OTHER GOVERNMENTAL AGENCIES - FEDERAL							
Welfare Administration	16,248,800		16,248,800	15,686,898		561,902	96.5
Aid for Aged	11,078,884		11,078,884	9,977,936		1,100,948	90.1
Aid for Blind	797,502		797,502	771,242		26,260	96.7
Aid for Children	27,202,992		27,202,992	23,915,909		3,287,083	87.9
Aid for Disabled	7,253,423		7,253,423	7,071,453		181,970	97.5
Health Administration	164,111		164,111	333,587	169,476		203.3
Aid for Construction	2,559,649		2,559,649	143,159		2,416,490	5.6
Model Cities				15,459	15,459		
Other Federal Grants	1,846,451		1,846,451	1,745,680		100,771	94.5
Aid for Special Shelters				1,597	1,597		
Total	67,151,812		67,151,812	59,662,920	186,532	7,675,424	88.8
OTHER GOVERNMENTAL AGENCY CHARGES FOR CURRENT SERVICES							
Assessment & Tax Collection Fees	8,000		8,000	9,290	1,290		116.1
Accounting and Auditing Fees	119,800		119,800	46,984		72,816	39.2
Communication Services	34,465		34,465	18,155		16,310	52.7
Election Services	398,911		398,911	520,336	121,425		130.4
Inheritance Tax Fees	50,000		50,000	45,185		4,815	90.4
Legal Services	131,500		131,500	186,554	55,054		141.9
Personnel Services	4,400		4,400	5,149	749		117.0
Planning & Engineering Services	1,493,400		1,493,400	1,026,559		466,841	68.7
Agricultural Services	7,250		7,250	5,414		1,836	74.7
Civil Process Services	340,000		340,000	314,838		25,162	92.6
Court Fees & Costs	1,654,147		1,654,147	1,567,712		86,435	94.8
Estate Fees	175,000		175,000	204,911	29,911		117.1
Humane Services	159,000		159,000	115,800		43,200	72.8
Law Enforcement Services	668,985		668,985	675,405	6,420		101.0
Recording Fees	930,000		930,000	1,169,208	239,208		125.7
Health Fees	769,157	(75,157)	694,000	222,263		471,737	32.0
Mental Health Services	2,700,000		2,700,000	1,487,941		1,212,059	55.1
Sanitation Services	2,748,500		2,748,500	2,641,185		107,315	96.1
Adoption Fees	73,000		73,000	82,415	9,415		112.9
Crippled Children's Services	40,000		40,000	85,308	45,308		213.3
Institutional Care Services	13,431,961		13,431,961	6,342,633		7,089,328	47.2
Educational Services	194,939		194,939	257,315	62,376		132.0
Parks & Recreation Fees	146,500		146,500	150,482	3,982		102.7
Other	365,789		365,789	388,970	23,181		106.3
Total	26,644,704	(75,157)	26,569,547	17,570,012	598,319	9,597,854	66.1

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
continued

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL (PAGE 20)	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
OTHER REVENUE							
Revenue Applicable to Prior Years	$ 860,000		860,000	1,859,016	999,016		216.2
Sale of Fixed Assets	525,300		525,300	156,623		368,677	29.8
Other Sales	55,960		55,960	87,760	31,800		156.8
Other Revenue	838,176		838,176	921,681	83,505		110.0
Total	2,279,436		2,279,436	3,025,080	1,114,321	368,677	132.7
Total	$ 266,472,395	2,214,775	268,687,170	249,246,187	6,670,819	26,111,802	92.8

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See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

FUNCTION	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES			UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
GENERAL	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)		
Legislative and Administrative								
Board of Supervisors	$ 350,957	35,875	386,832	327,500	46,507	374,008	12,823	96.7
- Clerk	423,731	10,949	434,680	401,716	21,537	423,253	11,426	97.4
- Central Records Services	88,512	(6,029)	82,483	69,645	4,302	73,948	8,534	89.7
Chief Administrative Officer	578,064	49,154	627,218	584,454	19,975	604,430	22,787	96.4
- Special Projects	120,264	96,384	216,648	79,205	13,715	92,920	123,727	42.9
Human Resources Agency	147,345	29,777	177,122	152,782	9,521	162,304	14,817	91.6
Program Development Agency	209,594	(1,010)	208,584	203,841	1,848	205,690	2,893	98.6
Environmental Development Agency	1,366,189	11,202	1,377,391	1,164,064	55,984	1,220,048	157,342	88.6
Health Care Agency		72,265	72,265	42,285	4,350	46,635	25,629	64.5
Drug Education for Youth		120,708	120,708	107,001	4,239	111,241	9,466	92.2
Law and Justice Agency		631,294	631,294	617,358	7,339	624,698	6,596	99.0
Special Public Services Agency		33,055	33,055	11,403	18,114	29,517	3,537	89.3
Total	3,284,656	1,083,624	4,368,280	3,761,259	207,437	3,968,697	399,583	90.9
Finance								
Auditor and Controller	1,183,512	6,337	1,189,849	1,061,081	24,014	1,085,096	104,752	91.2
Treasurer	292,858	4,582	297,440	290,865	4,609	295,475	1,964	99.3
Assessor	3,151,804	(35,700)	3,116,104	3,056,482	18,551	3,075,033	41,070	98.7
Tax Collector	687,975	2,338	690,313	668,727	8,381	677,108	13,204	98.1
Purchasing Agent	963,665	(145)	963,520	884,393	1,988	886,381	77,138	92.0
- Central Duplicating	(13,142)		(13,142)	(26,430)	20,654	(5,775)	(7,366)	
Fiscal Agency		14,165	14,165	6,581	4,421	11,002	3,162	77.7
Total	6,266,672	(8,423)	6,258,249	5,941,701	82,620	6,024,322	233,926	96.3
Counsel								
County Counsel	550,362	(460)	549,902	511,219	9,129	520,348	29,553	94.6
Personnel								
Civil Service and Personnel	651,933	(1,316)	650,617	608,760	11,779	620,539	30,077	95.4
Elections								
Registrar of Voters - Administration	807,280	537,880	1,345,160	1,332,886	11,768	1,344,654	505	100.0
- Primary Elections	308,278	30,600	338,878	330,643	7,343	337,986	891	99.7
- Other Elections and Petitions	94,600	106,633	201,233	194,448	216	194,665	6,567	96.7
- City of San Diego Election	191,480	(15,633)	175,847	175,846		175,846		100.0
Total	1,401,638	659,480	2,061,118	2,033,825	19,327	2,053,153	7,964	99.6
Property Management								
Department of General Services	11,624,762	395,546	12,020,308	10,360,202	783,911	11,144,113	876,194	92.7
Plant Acquisition								
Public Works - Capital Projects	1,763,307	169,537	1,932,844	246,834	978,830	1,225,664	707,179	63.4
San Diego County Honor Camps	9,990		9,990	6,755		6,755	3,234	67.6
Chief Administrative Officer - Unified San Diego County Civil Defense and Disaster Organization	12,000	1,248	13,248	13,248		13,248		100.0
Total	1,785,297	170,785	1,956,082	266,837	978,830	1,245,668	710,413	63.7
Promotion								
Advertising County Resources	249,000		249,000	234,841	7,248	242,090	6,910	97.2

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

FUNCTION	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED AND EXPENDED
GENERAL - contd	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	
Other General								
Insurance	$ 1,866,897	47,000	1,913,897	1,865,657	6,400	1,872,058	41,838	97.8
County Employees' Retirement	9,299,804		9,299,804	9,114,222		9,114,222	185,581	98.0
Public Works Agency	8,136,689	40,896	8,177,585	3,441,240	3,818,325	7,259,565	918,019	88.8
County Engineer and Road Commissioner - Engineering	1,125,727	12,500	1,138,227	1,034,127	94,690	1,128,817	9,409	99.2
EDP Services	3,100,000	(3,380)	3,096,620	2,971,049	73,593	3,044,642	51,977	98.3
Total	23,529,117	97,016	23,626,133	18,426,296	3,993,009	22,419,306	1,206,826	94.9
Total	49,343,437	2,396,252	51,739,689	42,144,944	6,093,293	48,238,238	3,501,451	93.2
PUBLIC PROTECTION								
Judicial								
Superior Court	2,419,328	(37,970)	2,381,358	2,203,977	53,093	2,257,071	124,286	94.8
- Mental Health Counselor	92,051	(15)	92,036	90,944	260	91,204	831	99.1
Municipal Court Clerk - El Cajon Judicial District	657,643	14,420	672,063	595,163	31,911	627,074	44,988	93.3
- North County Judicial District	777,913	(551)	777,362	715,187	18,637	733,824	43,537	94.4
- San Diego Judicial District	3,890,454	22,424	3,912,878	3,728,996	98,770	3,827,766	85,111	97.8
Justice Court - Coronado Judicial District	41,823	225	42,048	34,057	123	34,180	7,867	81.3
- Fallbrook Judicial District	22,139		22,139	20,026	65	20,091	2,047	90.8
- East County Judicial District	21,503	2,200	23,703	23,119	30	23,150	552	97.7
- National Judicial District	68,150		68,150	64,149	102	64,251	3,898	94.3
- Ramona Judicial District	26,755		26,755	26,145	228	26,373	381	98.6
Justice Courts Trial Jury Expense	28,750		28,750	23,750	4,999	28,750		100.0
Grand Jury	49,027	9,000	58,027	53,276	3,900	57,176	850	98.5
County Clerk	2,664,982	(580,564)	2,084,417	2,055,370	22,047	2,077,418	6,998	99.7
District Attorney	3,088,124	206,059	3,294,183	3,185,242	41,477	3,226,719	67,463	98.0
Total	13,848,642	(364,772)	13,483,869	12,819,407	275,648	13,095,056	388,813	97.1
Police Protection								
Sheriff	5,835,787	3,304,058	9,139,845	8,899,329	98,398	8,997,728	142,117	98.4
Marshal, Municipal Courts, San Diego County	1,676,957	79,677	1,756,634	1,752,182	2,216	1,754,399	2,234	99.9
Sheriff - Civil Bailiff	1,015,452	(1,005,062)	10,390	8,976	638	9,615	774	92.5
Total	8,528,196	2,378,673	10,906,869	10,660,489	101,252	10,761,742	145,127	98.7
Detention and Correction								
County Jail	2,992,774	(2,413,808)	578,966	495,481	74,593	570,074	8,891	98.5
San Diego County Honor Camps	2,666,352	(32,997)	2,633,355	2,465,636	114,682	2,580,318	53,036	98.0
Probation - Juvenile Hall	1,700,790	(16,670)	1,684,120	1,620,608	16,937	1,637,546	46,573	97.2
- Las Colinas	553,965	(11,100)	542,865	525,611	6,172	531,783	11,081	98.0
- Rancho del Campo	554,694	(58)	554,636	534,316	7,889	542,206	12,429	97.8
Probation Officer	7,336,512	(33,762)	7,302,750	6,558,516	62,663	6,621,180	681,569	90.7
- Special Supervisor	1,157,512	(13,006)	1,144,506	1,023,582	26,176	1,049,759	94,746	91.7
Probation - Hillcrest	655,607	(9,558)	646,049	601,626	8,933	610,560	35,488	94.5
Total	17,618,206	(2,530,959)	15,087,247	13,825,380	318,049	14,143,429	943,817	93.7
Fire Protection								
Fire Protection - Watershed Resources Advisory Commission	25,135	(174)	24,961	17,016	7,836	24,852	108	99.6

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

FUNCTION	APPROPRIATIONS BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES AND ENCUMBRANCES EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
PUBLIC PROTECTION - contd								
Protective Inspection								
Agriculture	$ 667,893	24,710	692,603	681,934	6,993	688,928	3,675	99.5
Building Inspection	984,998	(215)	984,783	891,544	6,324	897,868	86,914	91.2
County Veterinarian	644,311	(11,947)	632,364	613,466	12,228	625,695	6,668	98.9
Sealer of Weights and Measures	155,964	(145)	155,819	144,792	725	145,517	10,301	93.4
Total	2,453,166	12,403	2,465,569	2,331,738	26,271	2,358,009	107,559	95.6
Other Protection								
Local Agency Formation Commission	53,213	(181)	53,032	47,411	409	47,820	5,211	90.2
Human Relations Commission	150,000		150,000	150,000		150,000		100.0
Recorder	270,255	27,404	297,659	280,116	9,841	289,957	7,701	97.4
Coroner	610,609	40,826	651,435	635,527	13,119	648,646	2,788	99.6
Public Administrator	302,564	677	303,241	300,144	299	300,443	2,797	99.1
Chief Administrative Officer - Unified San Diego County Civil Defense and Disaster Organization	177,319	(2,702)	174,617	169,736	2,760	172,496	2,120	98.8
Planning	3,007,776	(991)	3,006,785	2,591,186	78,255	2,669,442	337,342	88.8
Office of Senior Citizens Affairs	51,502	1,213	52,715	46,822	1,989	48,811	3,903	92.6
Total	4,623,238	66,246	4,689,484	4,220,943	106,674	4,327,618	361,865	92.3
Total	47,096,583	(438,582)	46,658,000	43,874,977	835,731	44,710,708	1,947,291	95.8
HEALTH AND SANITATION								
Health								
Public Health - Administration	4,044,316	59,220	4,103,536	3,632,115	107,096	3,739,212	364,323	91.1
- Air Pollution Control	372,264	850	373,114	282,274	79,444	361,719	11,394	97.0
- Alcoholism Detoxification	332,581	(40,500)	292,081	185,975	10,526	196,502	95,578	67.3
- Alcoholism Clinic	323,839		323,839	239,715	646	240,361	83,477	74.2
Medical Institutions - Community Mental Health	7,369,308	(29,368)	7,339,940	5,838,656	378,001	6,216,657	1,123,282	84.7
Public Health - Drug Abuse	625,027	(121,758)	503,269	368,899	64,663	433,562	69,706	86.1
Public Health - Model Cities	510,000		510,000	46,301	64,461	110,762	399,237	21.7
Total	13,577,335	131,556	13,445,779	10,593,938	704,839	11,298,778	2,147,000	84.0
Sanitation								
Department of Sanitation and Flood Control	4,757,405	2,061,435	6,818,840	5,546,733	552,785	6,099,518	719,321	89.5
Total	18,334,740	1,929,879	20,264,619	16,140,671	1,257,625	17,398,296	2,866,322	85.9
PUBLIC ASSISTANCE								
Crippled Children								
Public Health - Crippled Children	1,377,336		1,377,336	1,245,073	50,300	1,295,373	81,962	94.0
Administration								
Public Welfare - Administration	21,466,311	465,480	21,931,791	19,861,721	529,188	20,390,910	1,540,880	93.0
Adoptions								
Public Welare - Adoptions	1,385,535	(18,671)	1,366,864	1,123,276	18,449	1,141,726	225,137	83.5
General Relief								
Public Welfare - General Relief	2,100,000	860,000	2,960,000	2,837,371	30,185	2,867,556	92,443	96.9

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

FUNCTION	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED AND EXPENDED
	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	
PUBLIC ASSISTANCE - contd								
Other Assistance - Public Welfare								
Model Cities Child Care Project	$	199,515	199,515	6,553	850	7,403	192,111	3.7
Public Employment Program				202,555		202,555	(202,555)	
Aid to Aged - Old Age Security	22,237,824		22,237,824	19,966,826		19,966,826	2,270,997	89.8
Aid to Blind	1,709,544		1,709,544	1,620,913		1,620,913	88,630	94.8
Aid to Needy Children - Aid to Families with Dependent Children - Family Group	56,537,589	(400,000)	56,137,589	48,195,643		48,195,643	7,941,945	85.9
Boarding Homes and Institutions	3,552,600		3,552,600	3,422,766		3,422,766	129,833	96.3
Aid to Disabled	14,909,400		14,909,400	14,132,027		14,132,027	777,372	94.8
Special Shelter	157,000		157,000	3,194		3,194	153,805	02.0
Total	99,103,957	(200,485)	98,903,472	87,550,480	850	87,551,330	11,352,141	88.5
Hospital Care								
Medical Institutions - Special Services	17,384,336	(711,999)	16,672,337	12,803,942	596,220	13,400,163	3,272,173	80.4
- County University Hospital	(126,527)		(126,527)	(103,134)		(103,134)	(23,392)	
- Edgemoor Geriatric Hospital	2,931,478	(15,793)	2,915,685	2,869,573	25,959	2,895,533	20,151	99.3
Total	20,189,287	(727,792)	19,461,495	15,570,382	622,179	16,192,562	3,268,932	83.2
Care of Court Wards								
Probation - Maintenance of Wards	1,142,834	(4,440)	1,138,394	880,923	145,395	1,026,318	112,075	90.2
Veterans' Service								
Veterans' Service Officer	128,576	(160)	128,416	119,178	395	119,573	8,842	93.1
Total	146,893,836	373,932	147,267,768	129,188,408	1,396,944	130,585,352	16,682,415	88.7
EDUCATION								
Agricultural Education								
Farm Advisor	73,600	(60)	73,540	67,068	156	67,224	6,315	91.4
Other Education								
Department of Education - Special Schools	427,141		427,141	425,180	1,307	426,488	652	99.8
Total	500,741	(60)	500,681	492,249	1,463	493,712	6,968	98.6
RECREATION AND CULTURAL SERVICES								
Recreation Facilities								
Parks and Recreation - Administration	1,332,084	(712)	1,331,372	1,289,230	31,014	1,320,244	11,127	99.2
San Diego City-County Camp Commission - Camp Facilities	265,974	(73)	265,901	259,442	409	259,852	6,048	97.7
Total	1,598,058	(785)	1,597,273	1,548,672	31,423	1,580,096	17,176	98.9
Cultural Services								
Museums and Zoos	134,530		134,530	110,203	19,326	129,530	5,000	96.3
Total	1,732,588	(785)	1,731,803	1,658,875	50,750	1,709,626	22,176	98.7
RESERVE								
Contingency Reserve	2,665,607	(2,045,861)	619,746				619,746	
Total	$ 266,567,532	2,214,775	268,782,307	233,500,126	9,635,809	243,135,936	25,646,370	90.5

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See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

FUNCTION	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES				
GENERAL	ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
Legislative and Administrative						
Board of Supervisors	$ 4,580	1,559		1,559	3,020	34.1
- Clerk	13,618	10,808		10,808	2,810	79.4
- Central Records Services	1,579	1,492		1,492	86	94.5
Chief Administrative Officer	7,342	2,287	13	2,301	5,041	31.3
- Special Projects	41,660	25,321	4,187	29,508	12,152	70.8
Total	68,781	41,469	4,201	45,670	23,111	66.4
Finance						
Auditor and Controller	70,740	53,356		53,356	17,383	75.4
Treasurer	4,320	4,269		4,269	50	98.8
Assessor	17,855	14,232		14,232	3,622	79.7
Tax Collector	8,777	7,603		7,603	1,173	86.6
Purchasing Agent	2,308	2,305		2,305	3	99.9
- Central Duplicating	1,027	2,427		2,427	(1,399)	236.2
Total	105,029	84,195		84,195	20,834	80.2
Counsel						
County Counsel	2,972	2,090		2,090	882	70.3
Personnel						
Civil Service and Personnel	14,981	11,941		11,941	3,039	79.7
Elections						
Registrar of Voters -						
- Administration	25,661	25,265		25,265	396	98.5
- Other Elections and Petitions	1,331	1,310		1,310	21	98.4
- General Election	2	1		1		86.0
Total	26,995	26,578		26,578	417	98.5
Property Management						
Public Works Major Maintenance	6,700	1,096	4,727	5,824	876	86.9
Public Works - Architectural	181,379	154,366	3,388	157,754	23,624	87.0
Public Works - Construction and Repair	(23,676)	(20,525)		(20,525)	(3,150)	86.7
Department of General Services	621,231	313,146	168,301	481,447	139,783	77.5
Total	785,635	448,084	176,417	624,501	161,133	79.5

See Notes to Financial Statement, page 10 and 11

COUNTY GENERAL FUND
PRIOR YEAR EXPENDITURES AND EXCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
continued

FUNCTION	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES				
	ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
GENERAL - CONTINUED						
Plant Acquisition						
Public Works Agency - Capital Projects. . .	$ 1,592,330	866,884	619,305	1,486,189	106,140	93.3
Public Works - Capital Projects	37,259	30,757		30,757	6,501	82.6
Chief Administrative Officer - Unified San Diego County Civil. . Defense and Disaster Organization	141				141	
Park Development and Maintenance.	174,879	161,098	13,780	174,879		100.0
Total.	1,804,611	1,058,740	633,086	1,691,826	112,784	93.8
Promotion						
Advertising County Resources.	31,051	29,689		29,689	1,362	95.6
Other General						
Insurance	5,191	4,071		4,071	1,120	78.4
Public Works Agency	450,900	298,358	60,453	358,811	92,088	79.6
County Employees'Retirement		(43)		(43)	43	
County Engineer - Communications.	8,306	2,040	954	2,994	5,312	36.0
Contributions to Other Governmental Agencies, Judgements, Damages and Other General.	(381,550)	48,665		48,665	(430,215)	
County Engineer and Road Commissioner - Engineering	65,670	7,594	3,150	10,744	54,926	16.4
Total.	148,518	360,685	64,558	425,243	(276,725)	286.3
Total.	2,988,577	2,063,474	878,262	2,941,737	46,840	98.4
PUBLIC PROTECTION						
Judicial						
Superior Court.	147,019	144,389	204	144,594	2,425	98.4
- Mental Health Counselor	345	239		239	105	69.5
Municipal Court Clerk - El Cajon Judicial District. . .	17,150	17,149		17,149		100.0
- North County Judicial District.	10,795	10,886	7	10,894	(98)	100.9
- San Diego Judicial District . .	96,839	96,077	46	96,123	715	99.3
Justice Court - Coronado Judicial District.	23				23	
- Fallbrook Judicial District . .	128	90	38	128		100.0
- National Judicial District. . .	13	4	9	13		100.0
Justice Courts Trial Jury Expense.	3,415	1,683		1,683	1,732	49.3
Grand Jury.	3,850	3,849		3,849		100.0
County Clerk.	16,385	15,103	240	15,343	1,042	93.6
District Attorney	29,074	19,357		19,357	9,716	66.6
Total.	325,042	308,831	546	309,378	15,664	95.2

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
continued

FUNCTION	APPROPRIATIONS ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES AND ENCUMBRANCES EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
PUBLIC PROTECTION - CONTINUED						
Police Protection						
Sheriff	$ 33,706	32,691	122	32,814	891	97.4
Marshal, Municipal Courts, San Diego County	1,183	685		685	498	57.9
Sheriff - Civil Bailiff	904	824		824	79	91.2
Total	35,793	34,201	122	34,324	1,469	95.9
Detention and Correction						
County Jail	14,549	14,076	12	14,088	461	96.8
San Diego County Honor Camps	55,202	27,470		27,470	27,732	49.8
Probation - Juvenile Hall	11,773	10,876		10,876	897	92.4
- Las Colinas	3,373	3,371		3,371	2	99.9
- Rancho del Campo	4,723	4,368		4,368	354	92.5
Probation Officer	38,363	28,474		28,474	9,888	25.8
Probation - Hillcrest	3,920	3,314		3,314	606	84.5
Total	131,906	91,952	12	91,964	39,942	69.7
Fire Protection						
Fire Protection - State	33,187	9,008		9,008	24,178	27.1
- Federal		(1,772)		(1,772)	1,772	
- Water Shed Resources Advisory Committee	3,101	2,671		2,671	430	86.1
Total	36,289	9,907		9,907	26,382	27.3
Protective Inspection						
Agriculture	(2,146)	116		116	(2,262)	
Building Inspection	5,885	4,360		4,360	1,525	74.1
County Veterinarian	2,031	1,955		1,955	75	96.3
Sealer of Weights and Measures	625	623		623	1	99.8
Total	6,396	7,056		7,056	(660)	110.3
Other Protection						
Local Agency Formation Commission	368	368		368		100.0
Recorder	2,276	1,506	812	2,319	(42)	101.9
Coroner	7,783	6,138		6,138	1,645	78.9
Public Administrator	334	78		78	256	23.3
Chief Administrative Officer - Unified San Diego County Civil Defense and Disaster Organization	1,827	1,394		1,394	432	76.3
Planning	158,785	125,548	21,325	146,874	11,911	92.5
Office of Senior Citizens Affairs	787	777		777	9	98.8
Total	172,162	135,811	22,138	157,949	14,212	91.7
Total	707,591	587,760	22,819	610,579	97,011	86.3

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
continued

FUNCTION	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES				
HEALTH AND SANITATION	ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
Health						
Public Health - Administration. . . .	$ 52,813	43,676		43,676	9,136	82.7
- Air Pollution Control . .	2,334	1,663		1,663	671	71.3
- Alcoholism Clinic	1,191	975		975	215	81.9
Medical Institutions - Community Mental Health . .	194,506	(202,963)		(202,963)	397,469	
Public Health - Drug Abuse.	39,119	29,081	10,000	39,081	38	99.9
Total	289,965	(127,566)	10,000	(117,566)	407,532	
Sanitation						
Department of Sanitation and Flood Control.	6,699	46,387	39,494	85,882	(79,182)	128.2
Total	296,664	(81,179)	49,494	(31,684)	328,349	
PUBLIC ASSISTANCE						
Crippled Children						
Public Health - Crippled Children . .	280	161		161	118	57.6
Administration						
Public Welfare - Administration . . .	349,385	320,405		320,405	28,979	91.7
Adoptions						
Public Welfare - Adoptions.	12,434	9,647	10	9,658	2,775	77.7
General Relief						
Public Welfare - General Relief . . .	183				183	
Medical Services						
State Institutions	412	(1,451)		(1,451)	1,864	
- Correctional Schools. . .	9,500	7,991		7,991	1,508	84.1
Total	9,912	6,539		6,539	3,372	66.0
Other Aids						
Sundry Charities and Corrections. . .	1,250	1,250		1,250		100.0
Hospital Care						
Medical Institutions						
- General Services.	737,885	655,602	15	655,617	82,268	88.9
- Edgemoor Geriatric Hospital	14,825	13,659		13,659	1,166	92.1
Total	752,711	669,261	15	669,277	83,434	88.9

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
continued

FUNCTION	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES				
	ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 20)	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
PUBLIC ASSISTANCE - CONTINUED						
Care of Court Wards						
Probation - Maintenance of Wards . .	$ 82,109	73,441		73,441	8,667	89.4
Veterans' Service						
Vertans' Service Officer	136	134		134	2	98.5
Total.	1,208,403	1,080,842	25	1,080,869	127,534	89.5
EDUCATION						
Agricultural Education						
Farm Advisor	247	240		240	7	97.2
Other Education						
Department of Education - Special Schools.	55,000	54,948		54,948	51	99.9
Total.	55,247	55,189		55,189	58	99.9
RECREATION AND CULTURAL SERVICES						
Recreation Facilities						
Parks and Recreation - Administration.	49,690	44,643	180	44,823	4,867	90.2
Park Development and Maintenance . .	44,118	35,707	8,141	43,849	268	99.4
San Diego City-County Camp Commission -Camp Facilities.	2,300	2,145		2,145	154	98.1
Total.	96,109	82,496	8,321	90,818	5,290	94.5
Cultural Services						
Museums and Zoos	15,336	15,325		15,325	11	99.9
Total.	111,445	97,821	8,321	106,143	5,301	95.2
PUBLIC SERVICE ENTERPRISES						
Office of Property Management and. . Aviation - Other	(5,580)	(5,075)		(5,075)	(504)	
Total.	$ 5,362,349	3,798,833	958,924	4,757,758	604,590	88.7

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See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
ACCOUNTS RECEIVABLE
Year Ended June 30, 1972

DEPARTMENT	BEGINNING BALANCE	NEW ACCOUNTS	TRANSFERS IN AND OTHER ADDITIONS	TOTAL ADDITIONS	COLLECTIONS	TRANSFERS OUT AND DISCHARGE OF ACCOUNTABILITY	OTHER DEDUCTIONS	TOTAL DEDUCTIONS	ENDING BALANCE AS REPORTED BY DEPARTMENT	LESS ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE	ENDING BALANCE
Board of Supervisors. .	$ 101,422	141,305		141,305	135,223			135,223	107,504		107,504
Chief Administrative Officer		1,239		1,239	1,239			1,239			
Drug Education for You.		13,614		13,614	7,369			7,369	6,244		6,244
Law & Justice Agency. .		3,040,705	137,188 [1]	3,177,893	62,290	640,068	970,488	1,672,846	1,505,047	106,382	1,398,665
Auditor and Controller.	937,649	3,361,304	549,840	3,911,144	1,740,613		1,819,663	3,560,276	1,288,517	106,541	1,181,975
Treasurer		15,325		15,325	15,325			15,325			
Assessor.		2,134		2,134	1,632			1,632	502		502
County Counsel.	1,111	3,672		3,672	4,075	50		4,125	658		658
Registrar of Voters . .	28,134	494,041		494,041	384,754			384,754	137,421		137,421
Public Works Agency . .	449,375	883,579	5,804	889,383	535,860	3,243		539,104	799,655		799,655
General Services. . . .	163	321,356	473	321,830	99,933			99,933	222,060		222,060
County Engineer	60,589	104,729	154	104,883	83,690	1,065	47,657	132,412	33,060		33,060
County Clerk.	1,491,990		122,201	122,201	383,331	126,837 [1]	1,104,023	1,614,192			
District Attorney . . .	5,175	23,429		23,429	23,395		11	23,407	5,196		5,196
Sheriff	74,575	1,346,086	165,208	1,511,294	1,463,945		1,937	1,465,883	119,987		119,987
Honor Camps		19,704		19,704	19,704			19,704			
Probation Officer . . .	453,342	2,077,460		2,077,460	1,952,603		770	1,953,373	577,429		577,429
Agriculture		3,300		3,300					3,300		3,300
County Veterinarian . .	837	16,131		16,131	15,456			15,456	1,512		1,512
Weights and Measures. .	59	26		26	85			85			
Recorder.	102,322				102,322			102,322			
Public Administrator. .	1,330				1,330			1,330			
Civil Defense	40,059	158,955	507	159,462	157,392	2,560	1,394	161,347	38,175		38,175
Planning.	544	2,122		2,122	2,422			2,422	245		245
Public Health	465,743	2,529,575	10,723	2,540,298	2,349,034	16,086	1,562	2,366,683	639,359	92	639,267
Sanitation and Flood Control	461,429	333,504	656	334,160	356,997			356,997	438,592	62,258	376,334
Public Welfare and Adoptions	1,469,955	3,565,697	178,574	3,744,272	4,407,700		17	4,407,717	806,509		806,509
Department of Medical Institutions.	706,754	6,423,628		6,423,628	6,229,047			6,229,047	901,335		901,335
Veterans' Service . . .	11,979	24,914		24,914	24,436			24,436	12,457		12,457
Parks and Recreation. .	186,403	2,836		2,836	1,236			1,236	188,003		188,003
City-County Camp Commission.	8,750	86,121		86,121	92,486			92,486	2,385		2,385
Total (Page 19)	$ 7,059,702	24,996,501	1,171,333	26,167,834	20,654,938	789,910	3,947,526	25,392,375	7,835,162	275,274	7,559,887

1 $126,837 - Accounts Receivable transferred from County Clerk to Law & Justice Agency

See Notes to Financial Statement, pages 10 and 11

COUNTY GENERAL FUND
ACCOUNTS RECEIVABLE FULLY RESERVED
Year Ended June 30, 1972

DEPARTMENT	BEGINNING BALANCE	NEW ACCOUNTS	OTHER ADDITIONS	TOTAL ADDITIONS	COLLECTIONS	DISCHARGED	OTHER DEDUCTIONS	TOTAL DEDUCTIONS	ENDING BALANCE
Law and Justice	$	9,109,804	18,453,993 [1]	27,563,797	2,609,889	1,427,447	7,430,903	11,468,239	16,095,557
Auditor and Controller	40,571	10,152		10,152	1,834		475	2,309	48,414
Assessor	1,141	4,311		4,311	5,356		96	5,453	
Tax Collector	46,863	13,179		13,179	11,006		1,318	12,324	47,718
Purchasing		621		621	621			621	
Civil Service and Personnel	6,837	31,834	13,185	45,019	33,148	3,761		36,909	14,946
Public Works	869,202	76,137	32	76,170	658	4	42,828	43,491	901,881
County Engineer and Road Commissioner	15	955		955		15		15	955
Municipal Courts:									
El Cajon	179,736	425,509		425,509	298,810	3,758	80,658	383,226	222,019
North County	159,899	489,403		489,403	417,583	45,790	24,154	487,529	161,773
San Diego	291,160	1,402,406		1,402,406	1,152,115	32,263	106,667	1,291,046	402,521
Justice Courts:									
Coronado	6,291	49,164		49,164	43,706		777	44,483	10,972
Fallbrook	2,205	8,035		8,035	6,816		400	7,216	3,024
East County	352	2,012		2,012	1,037	227	456	1,721	643
National	28,061	128,156		128,156	94,333		23,161	117,494	38,723
Ramona	506	7,500	365	7,865	6,240		932	7,172	1,199
County Clerk	16,027,862	3,647,277	1,681,271	5,328,549	1,152,575	1,238,032	18,965,803 [1]	21,356,411	
Marshal of Municipal Court, San Diego County	248	4,913		4,913	5,009			5,009	152
Honor Camps		45,177	4	45,181	28,167		1	28,169	17,012
Probation Officer	450,324	654,875	1,241	656,116	596,381		115,937	712,319	394,121
Agriculture	86	1,696		1,696	1,692			1,692	90
County Veterinarian	70		1,117	1,117	606	293		899	287
Recorder	610	15,129	133	15,263	12,450		129	12,580	3,293
Coroner	3,706	38,837		38,837	38,963		3	38,966	3,577
Public Administrator	2,273	5,922		5,923	5,459		590	6,049	2,147
Public Health	35,202		5,849	5,849		4,417	2,401	6,819	34,232
Public Welfare	461,766	1,125,424	5,282	1,130,706	402,371	33,487	559,975	995,834	596,638
Parks and Recreation	204	1,297	33	1,330	614	51	553	1,218	315
Total	$18,615,199	17,299,733	20,162,510	37,462,243	6,927,449	2,789,549	27,358,224	37,075,224	19,002,218

1 $16,339,722 Fully Reserved transferred from County Clerk to Law and Justice Agency

See Notes to Financial Statement, page 10 and 11

COUNTY GENERAL FUND
NOTES RECEIVABLE
Year Ended June 30, 1972

DEPARTMENT	BEGINNING BALANCE	NEW ACCOUNTS	COLLECTIONS	ENDING BALANCE
Public Works (Page 19)	$ 187,836	59,317	42,412	204,741

SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1972
(Pursuant to Sec. 10808 - Welfare and Institutions Code)

ACTIVITY	SOURCE				TOTAL EXPENDITURES & ENCUMBRANCES
	STATE AID	FEDERAL AID	COUNTY PROPERTY TAXES	COUNTY OTHER REVENUE 1	
Public Welfare	$ 35,949,350	57,666,703	19,322,153	106,137	113,044,343
Hospital Care			10,893,800	5,298,763	16,192,563
Care of Court Wards			485,848	540,471	1,026,319
Veterans' Service	24,914		94,659		119,573
Total	$ 35,974,264	57,666,703	30,796,460	5,945,371	130,382,798 2
Percentage of Cost	27.6	44.2	23.6	4.6	100.0

1 Includes Charges for Current Services and Aid Repayments
2 Does not include $202,555 attributable to the Public Employment Program

See Notes to Financial Statement, pages 10 and 11

COUNTY FUNDS
LEASE WITH OPTION-TO-PURCHASE CONTRACTS WITH COUNTY EMPLOYEES' RETIREMENT BOARD
JUNE 30, 1972

DESCRIPTION OF PROPERTY	DATE OF CONTRACT	PERIOD COVERED	INTEREST RATE	ANNUAL RENTAL PAYMENTS INCLUDING INTEREST	TOTAL COST	TOTAL RENT PAID ON PRINCIPAL TO 6-30-72	UNPAID LEASE PRINCIPAL
General Fund:							
Adoption Center	12-30-68	1 - 1-69 to 12-31-88	6 3/4 %	$ 97,668	1,070,380	100,032	970,347
County Administration Building - El Cajon Branch	8 - 9-55	9 - 1-55 to 8 -31-80	4 1/4	11,760	166,459	86,345	80,113
- El Cajon Branch Addition	6 -16-65	10- 1-65 to 8 -31-80	4 1/2	25,812	280,000	103,981	176,018
- Oceanside Branch	8 -25-64	2 - 1-65 to 1 -31-82	4 1/2	15,804	229,294	148,703*	198,541
- Oceanside Branch Additions	8 -25-64	8 - 1-64 to 1 -31-82	4 1/2	9,756	117,951	*	
County Hospital Psychiatric Unit Building	1 -13-59	3 - 1-59 to 2 -29-84	4 1/4	56,302	906,644	483,543	423,101
Education Center Unimproved Property Site	10-14-71	11- 1-71 to 3 -31-85	8	16,176	199,223	5,682	193,540
Courthouse Building Annex	3 -27-62	4 - 1-62 to 3 -31-72	4 1/2		1		
Education Center Building	3 -15-60	4 - 1-60 to 3 -31-85	4 3/4	80,604	1,178,100	408,490	769,610
- Expansion	12-18-67	4 - 1-60 to 3 -31-85	6	26,256	281,652	48,200	233,451
Las Colinas Facility	9 -14-65	11- 1-65 to 10-31-85	4 1/2	73,956	974,020	233,704	740,316
Juvenile Hall Building	12- 7-65	12- 1-65 to 11-30-77	4 3/4	27,744	342,133	210,005	132,128
- Addition	12- 7-65	12- 1-65 to 1 -31-72	4 1/2		1		
- Court Wing	12- 7-65	12- 1-65 to 11-30-77	4 3/4	2,916	26,425	12,618	13,807
Juvenile Probation Center	7 -19-66	9 - 1-66 to 8 - 3-86	5 1/4	131,568	1,627,009	314,184	1,312,825
Law Library Building	4 - 2-57	4 -16-57 to 4 -15-82	4 1/4	48,140	775,214	471,587	303,626
Vista Court and Branch Jail Facility Site	4 - 1-69	4 - 1-69 to 3 -31-90	7	19,608	215,303	16,502	198,800
Welfare Building - El Cajon Branch	5 - 9-67	6 - 1-67 to 5 -31-87	5 1/2	34,704	420,303	67,782	352,520
- Escondido	9 -19-67	7 - 1-67 to 6 -30-87	5 3/4	33,204	394,076	60,915	333,160
Total				711,978	9,204,193	2,772,281	6,431,911
Library - El Cajon Branch	3 -22-66	2 - 1-66 to 1 -31-86	4 3/4	7,392	95,291	21,448	73,842
- Encinitas Branch	12-22-64	11- 1-64 to 10-31-84	4 1/2	7,608	100,210	28,305	71,905
- Fallbrook Branch Site	5 -20-68	7 - 1-68 to 6 -30-88	6 1/2	1,152	12,808	1,454	11,353
- Fallbrook Branch Library Building	12-30-68	2 - 1-69 to 6 -30-88	6 1/2	14,472	159,353	15,691	143,661
- Headquarters Building	3 -21-67	1 - 1-67 to 12-31-91	5 3/4	33,276	440,630	51,220	389,410
- Imperial Beach Branch	1 -10-67	12- 1-66 to 11-30-86	5 1/4	9,528	117,775	21,645	96,130
- Lakeside Branch	12-12-61	2 - 1-62 to 1 -31-82	4 1/2	5,760	75,773	31,158	44,615
Total				79,188	1,001,843	170,924	830,918
Total				$ 791,166	10,206,036	2,943,206	7,262,829

* Includes total of County Administration Building, Oceanside Branch and Additions.
1 County exercised its option to purchase.

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 13)	ROAD	GRAZING LAND	FISH AND GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	CITY-COUNTY CAMP COMMISSION CAMPING	SPECIAL AVIATION
Cash in Treasury	$ 4,848,194	4,317,742	12,412	13,568	25	300,606	64,592	139,247
Collections in Transit	788					788		
Imprest Cash	125						125	
Due from Other Funds	423,249	393,070		787		29,391		
Accounts Receivable (Page 44)	602,392	565,600					12,073	24,718
Notes Receivable (Page 44)	80,115	80,115						
Inventory of Materials and Supplies	1,355,769	1,332,462				9,303	14,003	
Deposits with Others	1,028,709	1,024,585		4,110		13		
Total	$ 8,339,343	7,713,577	12,412	18,465	25	340,103	90,794	163,965
LIABILITIES AND EQUITIES								
Encumbrances Outstanding	$ 5,049,156	4,843,798		2,500		178,140	17,772	6,945
Accounts Payable	166,456	166,456						
Due to Other Funds	472,027	419,394				45,266	7,367	
Contributed Capital	125						125	
Fund Balance Unavailable (Page 39)								
Reserve for:								
Long Term Deposits	1,028,709	1,024,585		4,110		13		
Inventories	108,558	99,255				9,303		
Accounts Receivable	9,606	9,606						
Fund Balance Available (Page 38)	1,504,703	1,150,481	12,412	11,855	25	107,378	65,529	157,020
Total	$ 8,339,343	7,713,577	12,412	18,465	25	340,103	90,794	163,965

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972

	TOTAL	ROAD	GRAZING LAND	FISH AND GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	CITY-COUNTY CAMP COMMISSION	SPECIAL AVIATION
Beginning Balance	$ 1,874,065	1,616,298	9,574	11,496	25	79,376	57,515	99,779
Add: 1971-72 Budget Estimate of Revenue (Page 40)	17,497,165	15,184,800	3,351	6,000	—	1,792,095	493,419	17,500
Available for Appropriation	19,371,230	16,801,098	12,925	17,496	25	1,871,471	550,934	117,279
Deduct: Budget Appropriation (Page 42)	19,257,124	16,751,450	9,000	14,800	—	1,871,471	533,419	76,984
Unappropriated Balance	114,106	49,648	3,925	2,696	25		17,515	40,295
Current Year Fund Balance:								
Actual Revenue (Page 40)	15,056,109	12,684,255	2,837	6,843		1,829,217	493,236	39,718
Less: Budget Estimate (Page 40)	17,497,165	15,184,800	3,351	6,000		1,792,095	493,419	17,500
Revenue over (under) Estimated Budget	(2,441,055)	(2,500,544)	(513)	843		37,122	(182)	22,218
Appropriations (Page 42)	19,257,124	16,751,450	9,000	14,800		1,871,471	533,419	76,984
Less: Total Expenditures & Encumbrances (Page 42)	16,442,474	14,156,243		7,577		1,810,694	488,881	(20,922)
Unencumbered Appropriations (Page 42)	2,814,649	2,595,206	9,000	7,222		60,776	44,537	97,906
Current Balance	373,593	94,662	8,486	8,066		97,899	44,354	120,124
Add Other Adjustments:								
Prior Year Fund Balance Adjustments:								
Prior Year Obligations Cancelled	936,742	921,164		1,092		10,034	3,550	900
Prior Year Expense Corrections	80,259	85,005				(555)	109	(4,300)
Total	1,017,002	1,006,170		1,092		9,479	3,659	(3,399)
Ending Balance (Page 37)	$ 1,504,703	1,150,481	12,412	11,855	25	107,378	65,529	157,020

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
Year Ended June 30, 1972

	TOTAL	ROAD	FISH AND GAME PROPAGATION	COUNTY LIBRARY
Beginning Balance:				
Accounts Receivable Reserve	$ 8,685	8,685		
Reserve for Inventory of Materials and Supplies	104,007	96,543		7,464
Reserve for Deposits with Others	1,516,493	1,512,369	4,110	13
Total	1,629,186	1,617,598	4,110	7,478
Net Changes:				
Accounts Receivable Reserve	921	921		
Reserve for Inventory of Materials and Supplies	4,551	2,712		1,839
Reserve for Deposits with Others	(487,784)	(487,784)		
Total	(482,312)	(484,151)		1,839
Ending Balance:				
Accounts Receivable Reserve	9,606	9,606		
Reserve for Inventory of Materials and Supplies	108,558	99,255		9,303
Reserve for Deposits with Others	1,028,709	1,024,585	4,110	13
Total (Page 37)	$ 1,146,874	1,133,447	4,110	9,317

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE	BUDGET ESTIMATE	ACTUAL (PAGE 38)	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
ROAD FUND					
LICENSES AND PERMITS					
Road Privileges and Permits	$ 40,000	44,993	4,993		112.5
FINES, FORFEITS AND PENALTIES					
Vehicle Code Fines	555,000	536,123		18,876	96.6
Other Court Fines - Littering		503	503		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	220,000	261,829	41,829		119.0
Miscellaneous Land and Buildings	2,500	16,161	13,661		646.4
AID FROM OTHER GOVERNMENTAL AGENCIES					
State - Other than Section 186.1	12,250,000	9,913,593		2,336,406	80.9
- Section 186.1	1,577,000	1,622,504	56,504		103.6
- Aid for Civil Defense	200			200	
- Aid for Construction		15,533	15,533		
- Other - Other State Grants		12,900	12,900		
Federal - Aid for Construction - Topics		52,327	52,327		
- Forest Reserve Revenue	4,700	10,989	6,289		233.8
- Other - Other Federal Grants	326,100	2,303		323,796	0.7
CHARGES FOR CURRENT SERVICES					
Road and Street Services	20,000	35,947	15,947		179.7
Services to Other Governmental Agencies		2,055	2,055		
Fees for Service as Witness or Juror		1,407	1,407		
Employee Maintenance	14,000	16,379	2,379		117.0
OTHER REVENUE					
Revenue Applicable to Prior Years		(4,204)		4,204	
Land, Structures and Improvements	134,300	111,389		22,910	82.9
Equipment		35	35		
Other Sales - Personal Property		8,635	8,635		
Other - Recovered Expenditures	52,000	12,955		39,044	24.9
- Voided and Cancelled Warrants		81	81		
- Interest on Notes Receivable		6,094	6,094		
- Miscellaneous		3,715	3,715		
Total (Page 38)	15,184,800	12,684,255	244,894	2,745,438	83.5
FISH AND GAME PROPAGATION FUND					
FINES, FORFEITS AND PENALTIES					
Other Court Fines (Page 38)	6,000	6,843	843		114.1
GRAZING LAND FUND					
AID FROM OTHER GOVERNMENTAL AGENCIES					
Federal Grazing Fees (Page 38)	3,351	2,837		513	84.7
COUNTY LIBRARY FUND					
Property Taxes - Current Secured	1,569,981	1,567,821		2,159	99.9
- Current Unsecured	58,680	61,232	2,552		104.4
- Prior Secured	28,000	38,874	10,874		138.9
- Prior Unsecured	700	2,994	2,294		427.8
Other Taxes - Aircraft Unsecured	2,000	2,598	598		130.0
- Collection of Discharged Accounts	12			12	
- Miscellaneous		654	654		
- Revenue Applicable to Prior Years - Taxes		(93)		93	

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
continued

SOURCE	BUDGET ESTIMATE	ACTUAL (PAGE 38)	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
COUNTY LIBRARY FUND - contd					
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 1,350	436		913	32.3
Rents and Concessions	65	37		27	57.4
AID FROM OTHER GOVERNMENTAL AGENCIES					
State - Trailer Coach In-Lieu Tax	12,000	23,939	11,939		199.5
Other State In-Lieu Taxes	500	327		172	65.6
State Aid HOPTR - Secured and Unsecured	64,670	64,920	250		100.4
State Aid BITR - Secured and Unsecured	10,907	10,907			100.0
CHARGES FOR CURRENT SERVICES					
Library Services	43,000	54,088	11,088		125.8
Revenue Applicable to Prior Years		81	81		
OTHER REVENUE					
Sales Fixed Assets - Equipment		125	125		
Other Sales	50	31		18	63.2
Voided and Cancelled Warrants		238	238		
Compensation Insurance Refund of Premium	180			180	
Total (Page 37)	1,792,095	1,829,217	40,699	3,577	102.1
SAN DIEGO CITY-COUNTY CAMP COMMISSION CAMPING FUND					
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest		120	120		
Rents and Concessions		43	43		
School Lunch Program	3,800	6,130	2,330		161.3
School Milk Program	4,000	4,713	713		117.8
CHARGES FOR CURRENT SERVICES					
Park and Camping - Schools	321,844	302,475		19,368	94.0
Park and Camping - Safety Patrol	31,890	37,989	6,099		119.1
Park and Camping - Summer Camp	62,253	67,236	4,983		108.0
Park and Camping - Weekend Groups	42,000	44,817	2,817		106.7
Services to Employees and Others	17,500	19,262	1,762		110.1
Employee Maintenance	10,132	10,115		16	99.8
OTHER REVENUE					
Other - Recovered Expenditures		323	323		
Miscellaneous		9	9		
Total (Page 38)	493,419	493,236	19,202	19,385	100.0
SPECIAL AVIATION FUND					
AID FROM OTHER GOVERNMENTAL AGENCIES					
State - Aid for Aviation	17,500	39,718	22,218		227.0
Total (Page 38)	$ 17,497,165	15,056,109	327,857	2,768,913	86.1

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

FUNCTION & ACTIVITY	APPROPRIATIONS BUDGET	APPROPRIATIONS ADDITIONS (DEDUCTIONS)	APPROPRIATIONS REVISED BUDGET	EXPENDITURES AND ENCUMBRANCES EXPENDITURES	EXPENDITURES AND ENCUMBRANCES ENCUMBRANCES	EXPENDITURES AND ENCUMBRANCES TOTAL (PAGE 38)	UNENCUMBERED APPROPRIATIONS	PERCENT EXPENDED AND ENCUMBERED
ROAD FUND								
ROADS								
Plant Acquisition								
County Engineer	$ 40,900	20,000	60,900	41,847	5,224	47,072	13,827	77.3
Construction and Maintenance								
County Engineer	16,710,550	(20,000)	16,690,550	9,699,957	4,409,213	14,109,170	2,581,379	84.5
Total (Page 38)	16,751,450		16,751,450	9,741,805	4,414,438	14,156,243	2,595,206	84.5
GRAZING LANDS FUND								
PUBLIC PROTECTION								
Other Protection								
Grazing Lands (Page 38)	9,000		9,000				9,000	
COUNTY FISH AND GAME PROPAGATION FUND								
Other Protection								
Fish and Game Commission (Page 38)	14,800		14,800	5,077	2,500	7,577	7,222	51.2
COUNTY LIBRARY FUND								
EDUCATION								
Library Services								
County Library (Page 38)	1,871,471		1,871,471	1,642,513	168,180	1,810,694	60,776	96.8
SAN DIEGO CITY-COUNTY CAMP COMMISSION CAMPING FUND								
RECREATION								
Recreation Facilities								
San Diego City-County Camp Commission (Page 38)	533,419		533,419	471,109	17,772	488,881	44,537	91.7
SPECIAL AVIATION FUND								
PUBLIC SERVICE ENTERPRISES								
Airports								
Public Works Agency - Special Aviation (Page 38)	76,984		76,984	(20,922)		(20,922)	97,906	
Total (Page 38)	$ 19,257,124	-0-	19,257,124	11,839,583	4,602,891	16,442,474	2,814,649	85.4

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

FUNCTION AND ACTIVITY	APPROPRIATIONS ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES AND ENCUMBRANCES EXPENDITURES	ENCUMBRANCES	TOTAL (PAGE 38)	UNENCUMBERED APPROPRIATIONS	PERCENT EXPENDED AND ENCUMBERED
ROAD FUND						
ROADS						
Plant Acquisition						
County Engineer.	$ 16,148	14,753		14,753	1,395	91.36
Construction and Maintenance						
County Engineer.	3,805,961	2,456,831	429,360	2,886,192	919,769	75.83
Total (Page 38)	3,822,110	2,471,585	429,360	2,900,945	921,164	75.90
COUNTY FISH AND GAME PROPAGATION FUND						
PUBLIC PROTECTION						
Other Protection						
Fish and Game Commission (Page 38)	3,234	2,141		2,141	1,092	66.21
COUNTY LIBRARY FUND						
EDUCATION						
Library Services						
County Library (Page 38)	149,424	129,430	9,960	139,390	10,034	93.28
SAN DIEGO CITY-COUNTY CAMP COMMISSION CAMPING FUND						
RECREATION						
Recreation Facilities						
San Diego City-County Camp Commission (Page 38).	20,440	16,890		16,890	3,550	82.63
SPECIAL AVIATION FUND						
PUBLIC SERVICE ENTERPRISES						
Airports						
Public Works Agency - Special Aviation (Page 38)	17,065	9,219	6,945	16,164	900	94.72
Total (Page 38)	$ 4,012,274	2,629,266	446,265	3,075,531	936,742	76.65

See Notes to Financial Statement, pages 10 and 11

COUNTY SPECIAL REVENUE FUNDS

ACCOUNTS RECEIVABLE
Year Ended June 30, 1972

	BEGINNING BALANCE	NEW ACCOUNTS	OTHER ADDITIONS	TOTAL ADDITIONS	COLLECTIONS	OTHER DEDUCTIONS	TOTAL DEDUCTIONS	ENDING BALANCE (PAGE 37)
ROAD FUND								
County Engineer.	$ 447,361	826,485		826,485	669,930	38,315	708,246	565,600
SAN DIEGO CITY-COUNTY CAMP COMMISSION - CAMPING FUND								
San Diego City-County Camp Commission - Camping.	13,954	422,030	17	422,047	423,929		423,929	12,073
SPECIAL AVIATION FUND								
Public Works - Airports.	4,300	39,718	—	39,718	15,000	4,300	19,300	24,718
Total.	$ 465,616	1,288,234	17	1,288,251	1,108,859	42,615	1,151,475	602,392

NOTES RECEIVABLE
Year Ended June 30, 1972

ROAD FUND								
Public Works Agency.	$ 90,659		20	20	10,563		10,563	80,115

See Notes to Financial Statement, pages 10 and 11

COUNTY DEBT SERVICE FUND

BALANCE SHEET
June 30, 1972

(PAGE 13)

ASSETS	
Cash in Treasury	$ 57,413
Due from Other Funds	23,022
Total	$ 80,436
LIABILITIES AND EQUITIES	
Due to Other Funds	$ 5
Fund Balance Unavailable:	
General Reserve	14,175
Fund Balance Available	66,256
Total	$ 80,436

FUND BALANCE AVAILABLE
Year Ended June 30, 1972

Beginning Balance		$ 66,142
Add: Budget Estimate of Revenue (Page 46)		2,520,062
Decrease in General Reserve		4,725
Available for Appropriation		2,590,929
Deduct: Budget Appropriation		2,586,204
Unappropriated Balance		4,725
Current Year Fund Balance:		
Actual Revenue (Page 46)	2,579,361	
Less: Budget Estimate (Page 46)	2,520,062	
Excess Revenue over Budget Estimate		59,299
Appropriations (Page 46)	2,586,204	
Less: Total Expenditures (Page 46)	2,583,973	
Unencumbered Appropriations		2,230
Ending Balance		$ 66,256

See Notes to Financial Statement, pages 10 and 11

COUNTY DEBT SERVICE FUND

REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE	BUDGET ESTIMATE	ACTUAL (PAGE 45)	OVER REALIZATION	UNDER REALIZATION	PERCENT REALIZED
TAXES					
Property Taxes - Current Secured	$ 2,114,356	2,141,839	27,483		101.3
- Current Unsecured	232,915	243,181	10,266		104.4
- Prior Secured	28,000	39,638	11,638		141.5
- Prior Unsecured	1,800	4,857	3,057		269.9
Aircraft	2,000	2,653	653		132.7
Collection of Discharged Accounts	12	-0-		12	
Miscellaneous		379	379		
Total	2,379,083	2,432,550	53,479	12	102.3
AID FROM OTHER GOVERNMENTAL AGENCIES					
Trailer Coach In-Lieu Tax	15,000	18,438	3,438		122.9
Other State In-Lieu Taxes	1,000	987		12	98.8
- Highway Land Rentals					
State Aid HOPTR - Secured and Unsecured	90,065	90,484	419		100.5
State Aid BITR - Secured and Unsecured	34,914	34,914			100.0
Total	140,979	144,825	3,858	12	102.7
OTHER REVENUE					
Other		1,985	1,985		
Total (Page 45)	$ 2,520,062	2,579,361	59,323	24	102.4

EXPENDITURES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

FUNCTION & ACTIVITY	APPROPRIATIONS	EXPENDITURES (PAGE 45)	PERCENT EXPENDED
DEBT SERVICE			
Debt Redemption	$ 1,055,000	1,055,000	100.0
Bond Interest Matured and Service Charges	291,204	294,651	101.2
Interest on Notes	1,240,000	1,234,321	99.5
Total (Page 45)	$ 2,586,204	2,583,973	99.9

See Notes to Financial Statement, pages 10 and 11

COUNTY CONSTRUCTION FUND

BALANCE SHEET
June 30, 1972

	COUNTY CAPITAL IMPROVEMENT DE ANZA GOLF ESTATES (PAGE 13)
ASSETS	
Cash in Treasury	$ 39,011
Total	$ 39,011
LIABILITIES AND EQUITIES	
Encumbrances Outstanding	$ 2,202
Unencumbered Construction Authorization	36,808
Total	$ 39,011

UNENCUMBERED CONSTRUCTION AUTHORIZATION
Year Ended June 30, 1972

	COUNTY CAPITAL IMPROVEMENT DE ANZA GOLF ESTATES	COUNTY CAPITAL IMPROVEMENT AREA 160
Amount Authorized	302,830	1,952,808
Add: Other Receipts - Prior Fiscal Periods		754,082
Total Authorizations	302,830	2,706,890
Less: Expenditures of Prior Fiscal Periods		2,706,255
Expenditures of Current Fiscal Periods	266,021	
Transfers		635
Unencumbered Construction Authorization June 30, 1972	36,808	-0-

See Notes to Financial Statement, pages 10 and 11

INTRAGOVERNMENTAL SERVICE FUNDS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 13)	CASH DIFFERENCE	COUNTY SERVICE AREA	DISTRICTS DEVELOPMENT	PURCHASING AND PETTY CASH	COMMUNICATIONS EQUIPMENT	EDGEMOOR GIFT SHOP	CITY-COUNTY CAMP COMMISSION	JAIL STORES	RANCHO DEL CAMPO	HONOR CAMPS	ROAD EQUIPMENT
Cash in Treasury	$ 1,374,339		15,167	55,000	72,811	112,178	1,685	1,168	9,631	489	175	1,106,031
Collections in Transit	699								699			
Imprest Cash	64,300	700			63,600							
Due from Other Funds	212,870				22,666	822						189,380
Accounts Receivable	20,019				3,856	4,618	357			86	11,101	
Inventory of Equipment, Materials and Supplies	647,967				340,478	259,245	3,463	2,836	9,650	165	12,563	19,565
Due from Other Funds - Loans	605,871		94,832									511,038
Fixed Assets - Net 1	4,005,964								2,473			4,003,490
Total	$ 6,932,033	700	110,000	55,000	503,412	376,865	5,506	4,004	22,455	742	23,841	5,829,506
LIABILITIES AND EQUITIES												
Accounts Payable	$ 202,532				182,172		591	21	15,160	201	4,385	
Due to Other Funds	173,065				1,019	2,894					111	169,040
Due to Other Funds - Loans	410,582					410,582						
Investments in Fixed Assets	4,005,964								2,473			4,003,490
Contributed Capital (Page 50)	507,440	700	110,000	55,000	318,600		4,000	3,840		300	15,000	
Balance Accumulated for Replacement of Equipment (Page 49)	1,889,199											1,889,199
Reserve for Inventory of Material and Supplies	19,565											19,565
Retained Earnings (Page 49)	(276,316)				1,621	(36,612)	914	143	4,820	240	4,344	(251,789)
Total	$ 6,932,033	700	110,000	55,000	503,412	376,865	5,506	4,004	22,455	742	23,841	5,829,506

( ) Red Figure

1 Equipment $ 4,002,307
Construction in Progress 3,656

Total $ 4,005,964

See Notes to Financial Statement, pages 10 and 11

INTRAGOVERNMENTAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND RETAINED EARNINGS
Year Ended June 30, 1972

	TOTAL	PURCHASING AND PETTY CASH REVOLVING	EDGEMOOR GIFT SHOP	JAIL STORES	RANCHO DEL CAMPO	HONOR CAMPS	CITY-COUNTY CAMP COMMISSION	ROAD EQUIPMENT	COMMUNICATION EQUIPMENT
Sales	$ 2,983,252	2,252,508	10,789	180,444	2,138	45,910	652		490,808
Rental Equipment	1,185,467							1,185,467	
Subtotal	4,168,720	2,252,508	10,789	180,444	2,138	45,910	652	1,185,467	490,808
Deduct: Cost of Goods Sold	2,970,732	2,253,077	10,059	129,878	1,897	39,643	615		535,559
Gross Operating Profit	1,197,987	(569)	730	50,565	240	6,266	36	1,185,467	(44,751)
Deduct: General Operating Expense	967,791	1,850	245	29,706		1,921		934,067	
Total	230,196	(2,419)	485	20,858	240	4,344	36	251,400	(44,751)
Add: Miscellaneous Revenue	20,878							20,878	
Excess of Income Over Expenses	251,074	(2,419)	485	20,858	240	4,344	36	272,279	(44,751)
Add: Beginning Balance	(156,220)	3,349	429	5,585	938	2,876	107	(177,646)	8,138
Deduct: Decreases Authorized	371,171	(691)		21,624	938	2,876		346,423	
Ending Balance (Page 48)	$ (276,316)	1,621	914	4,820	240	4,344	143	(251,789)	(36,612)

( ) Red Figure

BALANCE ACCUMULATED FOR REPLACEMENT OF EQUIPMENT
Year Ended June 30, 1972

	ROAD EQUIPMENT
Beginning Balance	$ 1,724,086
Add: Transferred from Retained Earning	346,423
Increases Authorized	239,760
Deduct: Fixed Asset Expenditures	421,070
Ending Balance (Page 48)	$ 1,889,199

See Notes to Financial Statement, pages 10 and 11

INTRAGOVERNMENTAL SERVICE FUNDS
CONTRIBUTED CAPTIAL
Year Ended June 30, 1972

	TOTAL	CASH DIFFERENCE	COUNTY SERVICE AREA	DISTRICTS DEVELOPMENT	PURCHASING AND PETTY CASH	GERIATRIC HOSPITAL GIFT SHOP	SAN DIEGO CITY-COUNTY CAMP COMMISSION	JAIL STORES	RANCHO DEL CAMPO	COUNTY HONOR CAMPS
Beginning Balance . . . . . $	460,565	700	60,000	55,000	316,725	4,000	3,840	5,000	300	15,000
Add: Increases Authorized . .	51,875		50,000		1,875					
Deduct: Decreases Authorized.	(5,000)							5,000		
Ending Balance . . . . . $	507,440	700	110,000	55,000	318,600	4,000	3,840	-0-	300	15,000
SOURCE										
General Fund. . . . . $	503,400	700	110,000	55,000	318,400	4,000			300	15,000
Library	200				200					
City-County Camp Commission	3,840						3,840			
Total(Page 48) . . . . . $	507,440	700	110,000	55,000	318,600	4,000	3,840	-0-	300	15,000

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

Special Districts Governed by the Board of Supervisors

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

FUNDS OF SPECIAL DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS ARE ADMINISTERED BY ONE OF THE FOLLOWING: THE CHIEF ADMINISTRATIVE OFFICER, THE DEPARTMENT OF SANITATION AND FLOOD CONTROL, THE COUNTY ENGINEER, OR THE PARK AND RECREATION DEPARTMENT OF THE COUNTY OF SAN DIEGO.

INCLUDED IN THIS GROUP OF DISTRICTS ARE LIGHTING, LIGHTING MAINTENANCE, SANITATION, RECREATION AND PARK, FLOOD CONTROL, SEWER MAINTENANCE, DRAINAGE MAINTENANCE, COMMUNITY SERVICES, COUNTY SERVICE AREAS, AIR POLLUTION AND DISTRICTS IN THE PROCESS OF BEING DISSOLVED.

THESE DISTRICTS ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

THE PRESENTATION OF SANITATION DISTRICT FINANCIAL ACTIVITIES IS BASED ON GOVERNMENTAL ACCOUNTING REPORTING PRINCIPLES. STATEMENTS PREPARED ON AN ENTERPRISE BASIS ARE AVAILABLE FROM THE OFFICE OF THE AUDITOR AND CONTROLLER.

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 9)	OPERATING	CONSTRUCTION	DEBT SERVICE
Cash in Treasury	$ 3,740,795	2,010,721	1,316,348	413,725
Collections in Transit	1,412	1,412		
Due from Other Funds	246,527	184,287	2,058	60,181
Fixed Assets Net	20,974,231*	20,974,231		
Accounts Receivable	274,637	162,238	112,399	
Deposits with Others	69	10	59	
Future Requirements for Long Term Debt	210,176	160,176	50,000	
Bonds Authorized - Unissued (Page 145)	836,000		836,000	
Total	$ 26,283,850	23,493,078	2,316,865	473,906
LIABILITIES AND EQUITIES				
Accounts Payable	$ 108,827	91,231	17,596	
Encumbrances Outstanding	512,572	349,591	162,980	
Due to Other Funds	263,713	139,734	123,643	335
Due to Other Funds - Loans	210,176	160,176	50,000	
Investments in Fixed Assets	20,974,231	20,974,231		
Unencumbered Construction Authorizations	1,129,585		1,129,585	
Deferred Bond Authorizations	833,000		833,000	
Fund Balance Unavailable:				
General Reserve	325,737	173,039		152,698
Reserve For:				
Deposits with Others	69	10	59	
Amounts Required For Loans	172	172		
Fund Balance Available	1,925,765	1,604,892		320,873
Total	$ 26,283,850	23,493,078	2,316,865	473,906

*	Land	$ 297,127
	Structures and Improvements	23,107,942
	Equipment	2,003,747
	Construction in Progress	67,780
	Sub Total	25,476,597
	Less Accumulated Depreciation	4,502,366
	Fixed Assets Net	$ 20,974,231

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972

	ASSETS								
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	ACCOUNTS RECEIVABLE	DUE FROM OTHER FUNDS	FIXED ASSETS NET 1	DEPOSITS WITH OTHER	FUTURE* REQUIREMENTS FOR LONG TERM DEBT	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL
LIGHTING DISTRICTS - OPERATING									
Blackton Highway	$ 401			6					407
Cardiff Public Highway (includes Zone 4)	10,550			324					10,874
Eden Gardens	609			34					643
Encinitas	74			9					83
El Cajon	1,129			23			1,710		2,862
Fallbrook Highway	5,511			219					5,730
Harborside (includes Zone 5)	2,601			77					2,679
Julian Public Highway	323			10					333
Lakeside Public Highway	7,047			427					7,474
Lemon Grove	13,474			614			4,340		18,428
Poway	1,669			22			1,423		3,115
Ramona Public Highway	2,601			102					2,703
Rexford	1,157			18			1,510		2,685
San Marcos	413			9			1,150		1,572
Spring Valley	12,068			463			3,215		15,747
Solana Beach Public Highway	9,978			309					10,287
Sycamore Hills	10,049			265					10,314
Vista La Mesa Public Highway	1,025			33					1,058
LIGHTING MAINTENANCE DISTRICTS - OPERATING									
Brookside	1,958			40					1,999
Carlton Oaks	504			8					512
Donald Way	77								77
Encinitas No. I	4,540			681					5,222
Jacumba	491			51					543
Lake San Marcos	4,138			171					4,309
Lemon Grove	2,709			94					2,803
Leucadia	799			57					856
Pepper Drive	648			17					666
Royal Crest	211			12					224
San Diego County No. 1	73,883			2,868					76,752
San Diego County No. 2	10,750			258					11,008
Spring Valley	4,988			220					5,209
Sunshine Park	412			7					419
Winter Gardens	892			21			1,540		2,453
SANITATION DISTRICTS - OPERATING									
Alpine	3,882			535	951,335				955,753
Buena	43,926			1,844	2,261,822				2,307,593
Cardiff	8,671			635	1,812,779				1,822,086
Cardiff 1965 Sewer Revenue Bonds:									
Revenue	19,356			849					20,205
Maintenance & Operation	6,056			190					6,246
Surplus Revenue	8								8
Julian	2,300			440	33,917				36,658
Lakeside	229,886	436	82,418	89,155	2,360,864	10			2,762,772
Lemon Grove	83,395	69	24	2,859	1,500,074				1,586,423
Montgomery	81,638	538		3,036	1,949,996				2,035,210
Ramona	30,346			1,139	345,357				376,843
Pine Valley	11,025			196	36,967				48,190

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972

	LIABILITIES AND EQUITIES							
	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS LOANS	INVESTMENTS IN FIXED ASSETS	GENERAL RESERVE	ENCUMBRANCES OUTSTANDING	RESERVE FOR DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 60)	TOTAL
LIGHTING DISTRICTS - OPERATING								
Blackton Highway	$			203	60		144	407
Cardiff Public Highway	2			5,304	1,670		3,898	10,874
Eden Gardens				245	218		180	643
Encinitas				38	18		27	83
El Cajon		1,710			125		1,027	2,862
Fallbrook Highway	158			2,595	775		2,202	5,730
Harborside	2			1,259	370		1,048	2,679
Julian Public Highway				151	50		132	333
Lakeside Public Highway				3,528	950		2,996	7,474
Lemon Grove	30	4,340		8,040	3,607		2,410	18,428
Poway		1,423		766	688		237	3,115
Ramona Public Highway	7			1,348	385		963	2,703
Rexford		1,510		815	100		260	2,685
San Marcos		1,150			85		337	1,572
Spring Valley	28	3,215		6,289	2,150		4,064	15,747
Solana Beach Public Highway				3,264	3,728		3,294	10,287
Sycamore Hills				5,420	1,600		3,294	10,314
Vista La Mesa Public Highway				569	170		319	1,058
LIGHTING MAINTENANCE DISTRICTS - OPERATING								
Brookside				1,010	330		659	1,999
Carlton Oaks				107	50		355	512
Donald Way				39	10		28	77
Encinitas No. 1				1,770	1,452		2,000	5,222
Jacumba				240	75		228	543
Lake San Marcos				1,369	450		2,490	4,309
Lemon Grove	61			877	378		1,486	2,803
Leucadia				189	15		652	856
Pepper Drive				336	95		235	666
Royal Crest				108	35		81	224
San Diego County No. 1	6			16,075	24,073		36,597	76,752
San Deigo County No. 2				1,397	3,067		6,543	11,008
Spring Valley				2,833	975		1,401	5,209
Sunshine Park				214	60		145	419
Winter Gardens		1,540		180	175		558	2,453
SANITATION DISTRICTS - OPERATING								
Alpine	1,980		951,335		150		2,287	955,753
Buena	5,144		2,261,822		300		40,326	2,307,593
Cardiff	4,263		1,812,779		50		4,993	1,822,086
Cardiff 1965 Sewer Revenue Bond:								
Revenue							20,205	20,205
Maintenance & Operation	1,734				100		4,412	6,246
Surplus Revenue							8	8
Julian	78		33,917		100		2,563	36,658
Lakeside	13,559		2,360,864	10 [7]	122,012 [2]		266,325	2,762,772
Lemon Grove	8,815		1,500,074		3,249		74,283	1,586,423
Montgomery	3,077		1,949,996		700		81,435	2,035,210
Ramona	3,805		345,357		200		27,480	376,843
Pine Valley	519		36,967	3,000	150		7,552	48,190

See Notes to Fincancial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS								
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	ACCOUNTS RECEIVABLE	DUE FROM OTHER FUNDS	FIXED ASSETS NET 1	DEPOSITS WITH OTHER	FUTURE* REQUIREMENTS FOR LONG TERM DEBT	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL
SANITATION DISTRICTS - OPERATING (CONTD.)									
Rancho Santa Fe	$ 27,043			1,875	475,629				504,548
Rolando	12,974			308	114,946				128,229
Solana Beach	49,389			1,802	1,463,080				1,514,272
Solana Beach 1965 Sewer Revenue Bond:									
Revenue	20,460			1,794					22,254
Maintenance & Operation	11,397			320					11,717
Surplus Revenue	6,598			11					6,609
Spring Valley	58,912			1,831	6,488,102				6,548,847
Spring Valley 1962 Sewer Revenue Bond:									
Revenue	1,977	367	57,786	1,975					62,106
Maintenance & Operation	14,423			10,105					24,529
Surplus Revenue	5,457			101					5,559
Whispering Palms	6,582			251	184,496				191,330
SANITATION DISTRICTS - DEBT SERVICE									
Alpine 1953 (115M)	6,215			254					6,469
Alpine 1953 (5M) & 1970 (285M)	9,505			28,444					37,950
Buena 1964	85,419			3,697					89,116
Cardiff 1956	13,330			439					13,769
Cardiff 1965 Sewer Revenue Bond:									
Interest	9,413			147					9,560
Retirement	6,644			123					6,767
Reserve	41,557			577					42,135
Julian 1953	262			52					315
Lakeside 1958	15,029			730					15,760
Ramona 1949	6,896			21,181					28,078
Rancho Santa Fe 1960	1,359			281					1,641
Solana Beach 1965 Sewer Revenue Bond:									
Interest	10,020			156					10,176
Retirement	6,677			123					6,801
Reserve	43,748			812					44,560
Spring Valley 1956	41,881			1,135					43,016
Spring Valley 1962 Sewer Revenue Bond:									
Interest	8,403			254					8,657
Principal	8,394			388					8,783
Reserve	98,965			1,378					100,343
RECREATION AND PARK DISTRICT - OPERATING									
Spring Valley	70,643			1,613					72,256
MAINTENANCE DISTRICTS - OPERATING									
Rancho Santa Fe	11,881			1,012					12,893
San Diego County Drainage No. 1	6,406			172					6,579
Winter Gardens Sewer	20,859		57	799	854,096				875,812

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972
Continued

	LIABILITIES AND EQUITIES							
	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS LOANS	INVESTMENTS IN FIXED ASSETS	GENERAL RESERVE	ENCUMBRANCES OUTSTANDING	RESERVED FOR DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 60)	TOTAL
SANITATION DISTRICTS - OPERATING (CONTD)								
Rancho Santa Fe	$ 9,466		475,629		200		19,252	504,548
Rolando	817		114,946		207		12,258	128,229
Solana Beach	398		1,463,080		1,300		49,494	1,514,272
Solana Beach 1965 Sewer Revenue Bond:								
Revenue							22,254	22,254
Maintenance & Operation	8,005				50		3,662	11,717
Surplus Revenue							6,609	6,609
Spring Valley			6,488,102		19,082		41,661	6,548,847
Spring Valley 1962 Sewer Revenue Bond:								
Revenue	10,000						52,106	62,106
Maintenance & Operation	16,983				400		7,145	24,529
Surplus Revenue							5,559	5,559
Whispering Palms	893		184,496		150		5,791	191,330
SANITATION DISTRICTS - DEBT SERVICE								
Alpine 1953 (115M)				5,625			844	6,469
Alpine 1953 (5M) & 1970 (285M)				3,125			34,825	37,950
Buena 1964				69,382			19,734	89,116
Cardiff 1956				13,625			144	13,769
Cardiff 1965 Sewer Revenue Bond:								
Interest							9,560	9,560
Retirement							6,767	6,767
Reserve							42,135	42,135
Julian 1953	335			100			(119)	315
Lakeside 1958				14,913			847	15,760
Ramona 1949				4,070			24,008	28,078
Rancho Santa Fe 1960				1,208			433	1,641
Solana Beach 1965 Sewer Revenue Bond:								
Interest							10,176	10,176
Retirement							6,801	6,801
Reserve							44,560	44,560
Spring Valley 1956				40,650			2,366	43,016
Spring Valley 1962 Sewer Revenue Bond:								
Interest							8,657	8,657
Principal							8,783	8,783
Reserve							100,343	100,343
RECREATION AND PARK DISTRICT - OPERATING								
Spring Valley					62,867 [3]		9,389	72,256
MAINTENANCE DISTRICTS - OPERATING								
Rancho Santa Fe	846				1,173		10,874	12,893
San Diego County Drainage No. 1	336				1,163		5,079	6,579
Winter Gardens Sewer	2,125		854,096		1,387		18,203	875,812

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
JUNE 30, 1972
Continued

	ASSETS								
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	ACCOUNTS RECEIVABLE	DUE FROM OTHER FUNDS	FIXES ASSETS NET 1	DEPOSITS WITH OTHER	FUTURE* REQUIREMENTS FOR LONG TERM DEBT	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL
COMMUNITY SERVICES DISTRICT - OPERATING									
Cardiff Marina	$ 4,104			77					4,181
COUNTY SERVICE AREAS - OPERATING									
No. 1 Whispering Palms	19,526			666					20,192
No. 2 La Costa	46,068			3,877					49,946
No. 4 Majestic Pines	7,663		12,643	14,732	140,762		29,249		205,052
-Zone A	315								315
-Zone B	545								545
-Zone C	120								120
No. 5 High Valley	2,723			55					2,778
No. 6 Pauma Valley	3,258			313					3,572
No. 7 Rainbow Valley	2,026			287			2,600		4,914
No. 8 Magee Road-Pala	3,720			68			1,757		5,546
No. 9 Santa Fe - Zone A				208					208
- Zone B	983			141					1,125
- Zone C	14,655			301			2,876		17,833
No. 10 Davis Drive	490			2					493
No. 11 Bernardo Road - Zone A	1,893			17					1,911
- Zone B	1,475			34					1,510
- Zone C	1,406			19			3,990		5,415
- Zone D	973			8			2,664		3,645
No. 12 Lomair	193			87					281
No. 13 Pala Mesa	7,808			205					8,013
- Stewart Canyon Annexation	8,746			177					8,923
No. 14 Rancho Diego	768			86			6,421		7,276
No. 15 Via Puerta del Sol	1,185			4			3,961		5,151
No. 16 Wynola	3,347			93					3,440
No. 17 San Dieguito	2,626			3,891			24,660		31,178
No. 18 Harrison Park	2,041			1,178			8,587		11,806
- Zone A	1,882			86			5,783		7,752
No. 20 Daily Road	8,104			287			3,962		12,354
No. 21 Pauma Heights	11,955			1,229			4,237		17,422
No. 22 West Dougherty Street	732			8			1,223		1,963
No. 23 Rock Terrace Road	403			76			929		1,408
No. 24 Mt. Whitney Road	675			5			2,534		3,214
No. 25 Jacumba	199			6					206
No. 26 Rancho San Diego	5,346		9,310	99					14,755
No. 27 Glasgow Avenue	163			3			2,625		2,791
No. 28 Date Street	888			16			2,625		3,529
No. 29 Cortez Way	259			4			1,586		1,850
No. 30 Royal Oaks & Carroll	228			5			5,802		6,036
No. 31 Eltinge Drive	294			6			3,824		4,125
No. 33 Solana Beach	4,661			95			5,803		10,559
No. 34 Eighth Street Olivenhain	232			4			1,990		2,226
No. 37 Arcadia Avenue	166			17			2,600		2,784
No. 38 Gay Rio Terrace	12,871						13,000		25,871
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING									
Zone 1	269,437			8,296					277,733
Zone 2	268,717			6,979					275,697
Zone 3	177,107			4,546					181,654
Zone 4	57,783			2,785					60,568
Zone 5	7,695			673					8,369

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
JUNE 30, 1972
Continued

	LIBILITIES AND EQUITIES							
	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS LOANS	INVESTMENTS IN FIXED ASSETS	GENERAL RESERVE	ENCUMBRANCES OUTSTANDING	RESERVE FOR DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 60)	TOTAL
COMMUNITY SERVICES DISTRICT - OPERATING								
Cardiff Marina	$						4,181	4,181
COUNTY SERVICE AREAS - OPERATING								
No. 1 Whispering Palms				1,460	2,350		16,382	20,192
No. 2 La Costa	6				20,293		29,646	49,946
No. 4 Majestic Pines	8,939	29,249	140,762		8,606		17,493	205,052
-Zone A	315							315
-Zone B	545							545
-Zone C	120							120
No. 5 High Valley	38			1,728			1,012	2,778
No. 6 Pauma Valley	26				23		3,522	3,572
No. 7 Rainbow Valley		2,600			527		1,787	4,914
No. 8 Magee Road - Pala		1,757		2,395	200		1,194	5,546
No. 9 Santa Fe -Zone A	272			152	206		(422)	208
-Zone B	286				23		815	1,125
-Zone C	357	2,876		2,020	620		11,960	17,833
No. 10 Davis Drive	61						431	493
No. 11 Bernardo Road -Zone A	170			70	229		1,441	1,911
-Zone B	15			70	434		990	1,510
-Zone C	23	3,990		28	151		1,222	5,415
-Zone D		2,664		40	250		691	3,645
No. 12 Lomair							281	281
No. 13 Pala Mesa				440	300		7,273	8,013
-Stewart Canyon Annexation				100	250		8,573	8,923
No. 14 Rancho Diego		6,421		80	50		725	7,276
No. 15 Via Puerta del Sol		3,961					1,190	5,151
No. 16 Wynola				115	1,210		2,115	3,440
No. 17 San Dieguito	1,439	24,660			183		4,896	31,178
No. 18 Harrison Park	143	8,587		182	1,606		1,287	11,806
-Zone A		5,783			200		1,769	7,752
No. 20 Daily Road	2,401	3,962		272	1,598		4,120	12,354
No. 21 Pauma Heights		4,237		432 [6]	500		12,253	17,422
No. 22 West Dougherty Street		1,223		23	50		667	1,963
No. 23 Rock Terrace Road		929		14	50		415	1,408
No. 24 Mt.Whitney Road	23	2,534		12	26		618	3,214
No. 25 Jacumba							206	206
No. 26 Rancho San Diego					14,237		518	14,755
No. 27 Glasgow Avenue		2,625					166	2,791
No. 28 Date Street		2,625					904	3,529
No. 29 Cortez Way		1,586					264	1,850
No. 30 Royal Oaks & Carroll		5,802					234	6,036
No. 31 Eltinge Drive		3,824			110		191	4,125
No. 33 Solana Beach	366	5,803			2,233		2,156	10,559
No. 34 Eighth Street Olivenhain		1,990			50		186	2,226
No. 37 Arcadia Avenue	41	2,600			108		34	2,784
No. 38 Gay Rio Terrace	2,250	13,000		1,000	9,576		44	25,871
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING								
Zone 1	10,396			43,200	13,060		211,076	277,733
Zone 2	7,718			24,000	60,146		183,833	275,697
Zone 3	5,630			13,300	11,369		151,353	181,654
Zone 4	3,025			7,900	26,518		23,124	60,568
Zone 5	1,970			4,600			1,799	8,369

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS								
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	ACCOUNTS RECEIVABLE	DUE FROM OTHER FUNDS	FIXED ASSETS NET 1	DEPOSITS WITH OTHER	FUTURE* REQUIREMENTS FOR LONG TERM DEBT	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL
BOND CONSTRUCTION - SANITATION DISTRICTS									
Alpine	$ 87,537		112,399					295,000	494,936
Buena	18,290					59			18,349
Cardiff Olivenhain	63,332			1,197					64,530
Ramona	1,108,725								1,108,725
Solana Beach								101,000	101,000
County Service Areas									
No. 4 Majestic Pines	38,462			861			50,000	440,000	529,324
AIR POLLUTION CONTROL									
Air Pollution Control District	9,045			168					9,213
Total (Page 9)	$ 3,740,795	1,412	274,637	246,527	20,974,231	69	210,176	836,000	26,283,850

* Amounts represent original cost of newly formed districts or zones financed by loans from other agencies not yet repaid.

( ) Red Figure

1 Land $ 297,127
Structures & Improvements 23,107,942
Equipment 2,003,747
Construction in Progress 67,780
Sub Total 25,475,597
Less Accumulated Depreciation 4,502,366
Fixed Assets Net $ 20,974,231

2 Accounts Payable $68,544 and Encumbrances Outstanding $53,468
3 Accounts Payable $22,686 and Encumbrances Outstanding $40,180
4 Accounts Payable $12,345 and Encumbrances Outstanding $37,977
5 Accounts Payable $5,250 and Encumbrances Outstanding $65,864
6 Reserve for Amounts Required for Loans $172 and General Reserve $260
7 Reserve for Deposits with Others

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
BALANCE SHEET
June 30, 1972

	LIABILITIES AND EQUITIES							
	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS LOANS	INVESTMENTS IN FIXED ASSETS	GENERAL RESERVE	ENCUMBRANCES OUTSTANDING	RESERVE FOR DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 60)	TOTAL
BOND CONSTRUCTION - SANITATION DISTRICTS								
Alpine	$ 107,630				50,323 [4]	295,000	41,982	494,936
Buena				59 [7]			18,290	18,349
Cardiff Olivenhain	482				32,026 [5]		32,021	64,530
Ramona	2,012				71,114 [5]		1,035,597	1,108,725
Solana Beach						101,000		101,000
County Service Areas								
No. 4 Majestic Pines	13,517	50,000			27,112	437,000	1,693	529,324
AIR POLLUTION CONTROL								
Air Pollution Control District					485		8,728	9,213
Total (Page 9)	$ 263,713	210,176	20,974,231	325,978	621,399	833,000	3,055,351	26,283,850

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972

	BEGINNING BALANCE	ADD DECREASE IN GENERAL RESERVE	BUDGET ESTIMATE OF REVENUE (PAGE 63)	DEDUCT BUDGET APPROP-RIATIONS (PAGE 67)	UNAPPROPRIATED BALANCE	EXCESS OF REVENUE OVER (UNDER) BUDGET (PAGE 63)	UNENCUMBERED APPROPRIATIONS (PAGE 67)	ADD OTHER ADJUSTMENTS	ENDING BALANCE (PAGE 52)
LIGHTING DISTRICTS - OPERATING									
Blackton Highway	$ 207		643	850		29	111	3	144
Cardiff Public Highway	3,671		20,590	23,740	521	926	2,961	(510)	3,898
Eden Gardens	267	(20)	733	980		86	90	2	180
El Cajon			1,710	1,710		74	953		1,027
Encinitas	64	(10)	86	140		5	19	1	27
Fallbrook Highway	2,039	(340)	8,881	10,580		495	1,511	194	2,202
Harborside	(20)	(310)	6,311	5,180	800	203	626	(582)	1,048
Julian Public Highway	219		441	660		34	90	7	132
Lakeside Public Highway	2,934		10,936	13,870		911	2,059	25	2,996
Lemon Grove	4,882	(1,480)	35,526	32,890	6,038	2,030	9	(5,668)	2,410
Poway	603		3,325	3,928		94	160	(17)	237
Ramona Public Highway	1,365	(60)	4,420	5,490	235	283	673	(228)	963
Rexford	2,081	(250)	2,208	3,300	739	215	1	(695)	260
San Marcos			1,150	1,150		33	303		337
Spring Valley	912	(1,670)	30,183	26,285	3,140	1,385	172	(633)	4,064
Solana Beach Public Highway	1.970	(820)	12,130	13,280		623	2,668	2	3,294
Sycamore Hills	3,478		17,462	20,940		952	2,279	62	3,294
Vista La Mesa Public Highway	564		1,716	2,280		61	252	5	319
LIGHTING MAINTENANCE DISTRICTS - OPERATING									
Brookside	623		3,327	3,950		217	432	9	659
Carlton Oaks	(6)		456	450		305	49		355
Donald Way	(28)	(10)	178	140			28		28
Encinitas No. 1	907	(544)	6,847	7,210		431	1,573	(4)	2,000
Jacumba	103	(240)	1,157	1,020		65	158	3	228
Lake San Marcos	1,204	(770)	5,156	5,590		536	1,952		2,490
Lemon Grove	992	(430)	3,178	3,740		251	1,162	71	1,486
Leucadia	49	(140)	891	800		43	601	7	652
Pepper Drive	169		1,171	1,340		57	177		235
Royal Crest	96	(30)	384	450		15	64		81
San Diego County No. 1	16,839	(10,770)	79,311	85,380		18,367	14,665	3,564	36,597
San Diego County No. 2	5,156	(850)	6,384	10,690		1,254	5,257	31	6,543
Spring Valley	2,113		8,867	10,980		378	976	44	1,401
Sunshine Park	173		687	860		22	120	3	145
Winter Gardens	521	(180)	3,029	3,370		152	401	4	558
SANITATION DISTRICTS - OPERATING									
Alpine	3,124		23,276	26,400		1,831	404	51	2,287
Buena	17,945		52,303	70,248		18,024	21,117	1,185	40,326
Cardiff	2,586		38,837	43,365	(1,941)	3,858	221	2,854	4,993
Cardiff 1965 Sewer Revenue Bond:									
Revenue	4,758		82,211	85,718	1,251	18,911	43		20,205
Maintenance and Operation	3,507		48,908	49,300	3,115	(5,521)	6,737	80	4,412
Surplus Revenue	7		8,443	8,450		(8,442)	8,450		8
Julian	392		3,958	4,350		24	2,154	384	2,563
Lakeside	147,696		240,454	388,150		128,231	95,555	42,538	266,325
Lemon Grove	28,829		237,671	266,500		(54,502)	124,649	4,136	74,283
Montgomery	50,312		225,238	275,550		(70,569)	146,466	5,538	81,435
Ramona	3,116		67,399	70,515		884	23,525	3,069	27,480
Pine Valley	4,249	(3,000)	9,476	10,725		762	4,757	2,032	7,552
Rancho Santa Fe	9,515		62,335	71,850		4,803	10,945	3,503	19,252

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972

	BEGINNING BALANCE	ADD DECREASE IN GENERAL RESERVE	BUDGET ESTIMATE OF REVENUE (PAGE 63)	DEDUCT BUDGET APPROP-RIATIONS (PAGE 67)	UNAPPROPRIATED BALANCE	EXCESS OF REVENUE OVER (UNDER) BUDGET (PAGE 63)	UNENCUMBERED APPROPRIATIONS (PAGE 67)	ADD OTHER ADJUSTMENTS	ENDING BALANCE (PAGE 52)
SANITATION DISTRICTS - OPERATING Contd									
Rolando	$ 12,325		10,725	23,050		1,709	9,248	1,299	12,258
Solana Beach	69,545		223,075	292,620		2,781	42,594	4,117	49,494
Solana Beach 1965 Sewer Revenue Bond:									
Revenue	30,189		74,455	104,644		1,809	20,444		22,254
Maintenance and Operation	580		48,820	49,400		1,371	15	2,274	3,662
Bond Surplus Revenue	19,321		8,679	28,000		(2,391)	9,000		6,609
Spring Valley	3,805		1,457,295	1,461,100		(1,142,525)	1,184,165	21	41,661
Spring Valley 1962 Sewer Revenue Bond:									
Revenue	10,994		367,925	378,919		20,537	31,569		52,106
Maintenance and Operation	1,044		171,356	172,400		(7,170)	14,313	2	7,145
Surplus Revenue	31,984			31,666	318	4,774	466		5,559
Whispering Palms	3,107		10,643	13,750		594	4,188	1,008	5,791
SANITATION DISTRICTS - DEBT SERVICE									
Alpine 1953 (115 M)	(53)	125	6,428	6,375	124	719			844
Alpine 1953 (5 M)& 1970 (285 M)	22	(3,000)	3,228	250		34,825			34,825
Buena 1964	10,758	(1,250)	126,885	136,393		19,696	37		19,734
Cardiff 1956	(77)	250	17,578	17,500	250	(105)			144
Cardiff 1965 Sewer Revenue Bond:									
Interest	8,030		15,160	23,190		9,544	15		9,560
Retirement	5,071		9,929	15,000		6,767			6,767
Reserve	42,288			41,524	764	25,047	16,324		42,135
Julian	340		2,860	3,200		(120)			(119)
Lakeside 1958	1,269	237	18,794	20,063	237	608			847
Ramona 1949	217	(947)	3,923	3,193		24,007			24,008
Rancho Santa Fe 1960	744	131	8,934	9,678	131	301			433
Solana Beach 1965 Sewer Revenue Bond:									
Interest	8,447		15,641	24,088		10,160	15		10,176
Retirement	5,102		9,898	15,000		6,801			6,801
Reserve	44,329			43,471	858	3,231	40,471		44,560
Spring Valley 1956	4,549	713	47,464	52,013	713	1,652			2,366
Spring Valley 1962 Sewer Revenue Bond:									
Interest	5,450		41,815	47,265		8,655	1		8,657
Principal	4,696		40,304	45,000		8,783			8,783
Reserve	100,886			98,934	1,952	50,307	48,084		100,343
RECREATION AND PARK DISTRICT - OPERATING									
Spring Valley	54,428		37,572	92,000		4,950	4,363	75	9,389
MAINTENANCE DISTRICTS - OPERATING									
Rancho Santa Fe	9,052		46,131	55,183		901	8,894	1,077	10,874
San Diego County Drainage No. 1	4,692		2,008	6,700		687	3,780	610	5,079
Winter Gardens Sewer	7,654		55,646	63,300		4,164	12,493	1,544	18,203
COMMUNITY SERVICES DISTRICT - OPERATING									
Cardiff Marina	3,925			3,800	125	306	3,750		4,181

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972

COUNTY SERVICE AREAS - OPERATING	BEGINNING BALANCE	ADD DECREASE IN GENERAL RESERVE	BUDGET ESTIMATE OF REVENUE (PAGE 63)	DEDUCT BUDGET APPROP-RIATIONS (PAGE 67)	UNAPPROPRIATED BALANCE	EXCESS OF REVENUE OVER (UNDER) BUDGET (PAGE 63)	UNENCUMBERED APPROPRIATIONS (PAGE 67)	ADD OTHER ADJUSTMENTS	ENDING BALANCE (PAGE 52)
No. 1 Whispering Palms	$ 226	(1,460)	35,174	33,940		624	15,756		16,382
No. 2 La Costa	10,242		133,498	143,740		1,323	26,223	2,098	29,646
No. 4 Majestic Pines & (Zone A thru D)	11,540		57,297	55,604	13,233	8,023	7,686	(11,450)	17,493
No. 5 High Valley	536		1,584	2,120		507	433	71	1,012
No. 6 Pauma Valley	1,086		3,974	5,060		583	1,008	1,930	3,522
No. 7 Rainbow Valley	1,328		8,086	8,014	1,400	361	1,403	(1,379)	1,787
No. 8 Magee Road - Pala	530		3,160	3,690		248	424	520	1,194
No. 9 Santa Fe									
- Zone A	546	(152)	5,974	3,868	2,500	(3,047)	1,281	(1,157)	(422)
- Zone B	806		269	975	100	100	181	433	815
- Zone C	1,119	(2,020)	9,881	6,103	2,877	1,009	905	7,167	11,960
No.10 Davis Drive	296		2,434	539	2,191	88	52	(1,901)	431
No.11 Bernardo Road	31				31	(31)			
- Zone A	1,237	(70)	4,873	1,945	4,095	123	1,201	(3,978)	1,441
- Zone B	1,240	(70)	4,230	1,919	3,481	140	577	(3,209)	990
- Zone C	440	(28)	2,640	1,057	1,995	223	426	(1,422)	1,222
- Zone D	3	(40)	2,617	1,248	1,332	169	396	(1,206)	691
No.12 Lomair	384		888	86	1,186	122		(1,027)	281
No.13 Pala Mesa									
- Zone A	7,626	(440)	14,154	17,152	4,188	(10,489)	3,745	9,828	7,273
- Zone B	(434)	(100)	2,895	2,360		12,908	1,631	(5,967)	8,573
No.14 Rancho Diego	188	(80)	5,812	2,710	3,210	363	361	(3,210)	725
No.15 Via Puerta del Sol	797		3,803	638	3,962	1,185	4	(3,962)	1,190
No.16 Wynola	177	(115)	2,643	2,705		134	1,207	773	2,115
No.17 San Dieguito	(382)		90,102	69,880	19,839	2,629	109	(17,682)	4,896
No.18 Harrison Park	663	(182)	12,674	10,903	2,252	(6,040)	5,487	(411)	1,287
- Zone A			20,774	17,883	2,891	(8,321)	10,090	(2,891)	1,769
No.20 Daily Road	66	(272)	8,984	6,797	1,981	774	709	655	4,120
No.21 Pauma Heights		(260)	15,555	13,005	2,290	(50)	12,303	(2,290)	12,253
No.22 West Dougherty Street	2	(23)	1,348	716	611	55	537	(535)	667
No.23 Rock Terrace Road	22	(14)	911	455	464	68	307	(424)	415
No.24 Mount Whitney Road	91	(12)	1,819	631	1,267	121	292	(1,063)	618
No.25 Jacumba			196	240	(44)	10	240		206
No.26 Rancho San Diego	44		82,800	62,400	20,444	(42,586)	38,932	(16,272)	518
No.27 Glasgow Avenue	34				34	12		119	166
No.28 Date Street						137		767	904
No.29 Cortez Way	10				10	25		229	264
No.30 Royal Oaks Drive & Carrol			5,802	5,802		234			234
No.31 Eltinge Drive			3,824	3,824		157	33		191
No.33 Solana Beach			5,803	5,803		273	1,883		2,156
No.34 Eighth St Olivenhain			1,990	1,990		27	159		186
No.37 Arcadia Avenue			2,600	2,600		17	16		34
No.38 Gay Rio Terrace		(1,000)	13,000	12,000			44		44
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING									
Zone 1	104,742	(21,300)	179,158	265,600	(2,999)	14,640	187,765	11,670	211,076
Zone 2	98,863	(12,600)	176,437	262,700		29,881	88,505	65,446	183,833
Zone 3	102,491		123,709	226,200		14,364	127,725	9,263	151,353
Zone 4	5,264	(3,500)	59,136	60,900		4,897	838	17,388	23,124
Zone 5	2,753	(2,600)	30,747	30,900		1,737	45	15	1,799
AIR POLLUTION CONTROL									
Air Pollution Control District	9,568		5,500	5,500	9,568	(4,419)	3,665	(85)	8,725
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

				SOURCE OF ACTUAL							
LIGHTING DISTRICTS-OPERATING	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATED (PAGE 60)	TAXES	REVENUE FROM USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES	CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
Blackton Highway	$ 643		643	578	26	66		1	672	29		104.54
Cardiff Public Highway	20,590		20,590	19,584	584	1,365		(18)	21,516	926		104.50
Eden Gardens	733		733	715	37	66			819	86		111.80
Encinitas	86		86	82	4	3			91	5		105.85
El Cajon		1,710	1,710		74			1,710	1,784	74		104.35
Fallbrook Highway	8,881		8,881	8,519	381	482		(8)	9,376	495		105.58
Harborside	6,311		6,311	5,970	85	460		(2)	6,514	203		103.22
Julian Public Highway	441		441	426	27	21			475	34		107.80
Lakeside Public Highway	10,936		10,936	10,539	648	670		(11)	11,847	911		108.34
Lemon Grove	35,526		35,526	32,689	1,599	3,284		(16)	37,556	2,030		105.72
Poway	2,407	918	3,325	2,210	89	203		916	3,419	94		102.85
Ramona Public Highway	4,420		4,420	4,173	187	346		(4)	4,703	283		106.42
Rexford	2,208		2,208	2,023	135	234		30	2,423	215		109.76
San Marcos		1,150	1,150		33			1,150	1,183	33		102.94
Spring Valley	29,488	695	30,183	27,324	1,079	2,483		680	31,568	1,385		104.59
Solana Beach Public Highway	12,130		12,130	11,538	415	808		(8)	12,753	623		105.14
Sycamore Hills	17,462		17,462	16,354	609	1,464		(14)	18,414	952		105.45
Vista La Mesa Public Highway	1,716		1,716	1,539	73	165		(2)	1,777	61		103.56
LIGHTING MAINTENANCE DISTRICTS - OPERATING												
Brookside	3,327		3,327	3,403	108	32			3,544	217		106.54
Carlton Oaks	456		456	805	17			(61)	761	305		166.99
Donald Way	178		178	178					178			100.53
Encinitas No. 1	6,847		6,847	7,060	222			(4)	7,278	431		106.30
Jacumba	1,157		1,157	1,205	13			4	1,222	65		105.69
Lake San Marcos	5,156		5,156	5,183	181			327	5,692	536		110.41
Lemon Grove	3,178		3,178	3,285	147			(2)	3,429	251		107.92
Leucadia	891		891	891	25		18		934	43		104.93
Pepper Drive	1,171		1,171	1,193	34				1,228	57		104.88
Royal Crest	384		384	384	12			2	399	15		104.01
San Diego County No. 1	79,311		79,311	81,615	3,892			12,171	97,678	18,367		123.16
San Diego County No. 2	6,384		6,384	6,489	545			603	7,638	1,254		119.65
Spring Valley	8,867		8,867	8,921	329	13		(18)	9,245	378		104.27
Sunshine Park	687		687	684	25				709	22		103.31
Winter Gardens	1,489	1,540	3,029	1,567	75			1,538	3,181	152		105.02
SANITATION DISTRICTS - OPERATING												
Alpine	23,276		23,276	13,900	294		10,737	173	25,107	1,831		107.87
Buena	52,303		52,303	52	2,700		63,032	4,540	70,327	18,024		134.46
Cardiff	38,837		38,837	37,088	612			4,993	42,695	3,858		109.93
Cardiff 1965 Sewer Revenue Bond:												
Revenue	82,211		82,211	(677)	996		98,506	2,297	101,122	18,911		123.00
Maintenance and Operation	48,908		48,908		891			42,495	43,386		5,521	88.71
Surplus Revenue	8,443		8,443								8,442	00.01
Julian	3,958		3,958	1,155	126		2,699	1	3,982	24		100.63
Lakeside	240,454		240,454	52,261	18,450	82,400	214,897	675	368,685	128,231		153.33
Lemon Grove	237,671		237,671	62,753	4,704	94	106,215	9,400	183,168		54,502	77.07
Montgomery	225,238		225,238	34,165	5,455	3	112,607	2,435	154,668		70,569	68.67
Ramona	67,399		67,399	48,435	1,594		18,256	(3)	68,283	884		101.31
Pine Valley	9,476		9,476		677		9,570	(8)	10,238	762		108.05
Rancho Santa Fe	62,335		62,335	60,812	2,039		4,167	120	67,138	4,803		107.71
Rolando	10,725		10,725	10,427	1,092		665	249	12,434	1,709		115.95

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATED (PAGE 60)	SOURCE OF ACTUAL: TAXES	REVENUE FROM USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES	CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
SANITATION DISTRICTS - OPERATING continued												
Solana Beach	$ 223,075		223,075	62,816	8,741		144,175	10,122	225,856	2,781		101.25
Solana Beach 1965 Sewer Revenue Bond:												
Revenue	74,455		74,455	(704)	1,670		74,791	507	76,264	1,809		102.43
Maintenance and Operation	48,820		48,820		1,201			48,989	50,191	1,371		102.81
Surplus Revenue	8,679		8,679		289			5,998	6,287		2,391	72.45
Spring Valley	1,457,295		1,457,295	92,171	1,576	84,007		137,012	314,769		1,142,525	21.60
Spring Valley 1962 Sewer Revenue Bond:												
Revenue	367,925		367,925	(1,548)	1,992		379,498	8,519	388,462	20,537		105.58
Maintenance and Operation	171,356		171,356		1,216			162,968	164,185		7,170	95.82
Surplus Revenue					650			4,123	4,774	4,774		
Whispering Palms	10,643		10,643	10,707	465		45	18	11,237	594		105.58
SANITATION DISTRICTS - DEBT SERVICE												
Alpine 1953 (115 M)	6,428		6,428	6,838	318			(8)	7,147	719		111.20
Alpine 1953 (5 M) (285 M)	3,228		3,228	3,434	7,365			27,252	38,053	34,825		1178.84
Buena 1964	126,885		126,885	105,004	7,143			34,434	146,581	19,696		115.52
Cardiff 1956	17,578		17,578	16,924	497			51	17,472		105	99.40
Cardiff 1965 Sewer Revenue Bond:												
Interest	15,160		15,160		588			24,116	24,704	9,544		162.96
Retirement	9,929		9,929		702			15,994	16,696	6,767		168.16
Reserve					1,862			23,185	25,047	25,047		
Julian 1953	2,860		2,860	2,682	59			(2)	2,739		120	95.79
Lakeside 1958	18,794		18,794	19,014	500			(112)	19,402	608		103.24
Ramona 1949	3,923		3,923	3,866	21,300			2,763	27,930	24,007		711.97
Rancho Santa Fe 1960	8,934		8,934	8,979	265			(9)	9,235	301		103.38
Solana Beach 1965 Sewer Revenue Bond:												
Interest	15,641		15,641		611			25,190	25,801	10,160		164.96
Retirement	9,898		9,898		704			15,994	16,699	6,801		168.71
Reserve					3,304			(72)	3,231	3,231		
Spring Valley 1956	47,464		47,464	46,917	2,127	104		(32)	49,116	1,652		103.48
Spring Valley 1962 Sewer Revenue Bond: Interest	41,815		41,815		1,090			49,380	50,470	8,655		120.70
Principal	40,304		40,304		1,867			47,220	49,087	8,783		121.79
Reserve					5,723			44,583	50,307	50,307		
RECREATION AND PARK DISTRICT -OPERATING												
Spring Valley	37,572		37,572	35,513	4,361	2,728		(80)	42,522	4,950		113.17
MAINTENANCE DISTRICTS - OPERATING												
Rancho Santa Fe	46,131		46,131	46,253	536			243	47,032	901		101.95
San Diego County Drainage No. 1	2,008		2,008	2,257	445			(8)	2,695	687		134.23
Winter Gardens Sewer	55,646		55,646	20,337	980		37,761	730	59,810	4,164		107.48
COMMUNITY SERVICES DISTRICT - OPERATING												
Cardiff Marina				3	309			(6)	306	306		
COUNTY SERVICE AREAS - OPERATING												
No. 1 Whispering Palms	35,174		35,174	34,596	522	685		(5)	35,798	624		101.78

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATED (PAGE 60)	SOURCE OF ACTUAL: TAXES	REVENUE FROM USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES	CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
COUNTY SERVICE AREAS - OPERATING continued												
No. 2 La Costa	$ 133,498		133,498	131,683	2,207	377	655	(101)	134,821	1,323		100.99
No. 4 Majestic Pines		57,297	57,297	22,693	1,020	839		40,767	65,320	8,023		114.00
-Zone A	25,348	(25,348)										
-Zone B	23,582	(23,582)										
-Zone C	8,367	(8,367)										
No. 5 High Valley	1,584		1,584	1,827	214	54		(5)	2,091	507		132.04
No. 6 Pauma Valley	3,974		3,974	4,124	264	74		94	4,557	583		114.68
No. 7 Rainbow Valley	8,086		8,086	6,668	138	228		1,411	8,447	361		104.47
No. 8 Magee Road - Pala	3,160		3,160	3,071	301	43		(7)	3,408	248		107.85
No. 9 Santa Fe												
-Zone A	5,624	350	5,974	2,399	180			346	2,926		3,047	48.99
-Zone B	269		269	263	102	5		(2)	369	100		137.19
-Zone C	9,881		9,881	9,715	945	245		(17)	10,890	1,009		110.21
No. 10 Davis Drive	2,434		2,434	2,228	60	232			2,522	88		103.62
No. 11 Bernardo Road								(31)	(31)		31	
-Zone A	4,873		4,873	4,536	141	290		27	4,996	123		102.52
-Zone B	4,230		4,230	3,881	132	357			4,370	140		103.33
-Zone C	2,640		2,640	2,564	131	169		(2)	2,863	223		108.46
-Zone D	2,617		2,617	2,594	38	153			2,786	169		106.46
No. 12 Lomair	888		888	959	38	11			1,010	122		113.78
No. 13 Pala Mesa -Zone A	7,554	6,600	14,154	7,586	981	81	6,600	(11,584)	3,664		10,489	25.89
-Zone B	2,895		2,895	2,602	460	17		12,723	15,803	12,908		545.90
No. 14 Rancho Diego	5,812		5,812	6,123	67			(16)	6,175	363		106.25
No. 15 Via Puerta del Sol	3,803		3,803	4,231	718	58		(18)	4,988	1,185		131.18
No. 16 Wynola	2,643		2,643	2,646	133			(2)	2,777	134		105.09
No. 17 San Dieguito	90,102		90,102	73,366	221	2,668	16,160	314	92,731	2,629		102.92
No. 18 Harrison Park 1	6,337	6,337	12,674	87	165	47		6,333	6,633		6,040	52.34
-Zone A	12,100	8,674	20,774	3,461	243	74		8,674	12,452		8,321	59.94
No. 20 Daily Road	8,984		8,984	9,318	377	67		(5)	9,758	774		108.62
No. 21 Pauma Heights	9,200	6,355	15,555	8,761	388			6,355	15,504		50	99.68
No. 22 West Dougherty Street	1,348		1,348	1,315	25	63			1,403	55		104.10
No. 23 Rock Terrace Road	911		911	863	26	90		(1)	979	68		107.48
No. 24 Mount Whitney Road	1,819		1,819	1,784	38	124		(5)	1,940	121		106.70
No. 25 Jacumba	196		196	180	3	21			206	10		105.16
No. 26 Rancho San Diego	62,400	20,400	82,800		507		39,710	(3)	40,213		42,586	48.57
No. 27 Glasgow Avenue					15			(2)	12	12		
No. 28 Date Street					137				137	137		
No. 29 Cortez Way					25				25	25		
No. 30 Royal Oaks and Carroll		5,802	5,802		234			5,802	6,036	234		104.03
No. 31 Eltinge Drive		3,824	3,824		157			3,824	3,981	157		104.12
No. 33 Solana Beach		5,803	5,803		273			5,803	6,076	273		104.71
No. 34 Eighth Street Olivenhain		1,990	1,990		27			1,990	2,017	27		101.38
No. 37 Arcadia Avenue		2,600	2,600		17			2,600	2,617	17		100.66
No. 38 Gay Rio Terrace		13,000	13,000					13,000	13,000			100.00
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING												
Zone 1	179,158		179,158	172,970	14,593	6,470		(235)	193,798	14,640		108.17
Zone 2	131,787	44,650	176,437	135,816	19,381	6,784		44,335	206,318	29,881		116.94
Zone 3	123,709		123,709	118,937	11,935	7,433		(232)	138,073	14,364		111.61
Zone 4	59,136		59,136	58,769	3,644	1,674		(54)	64,033	4,897		108.28
Zone 5	30,747		30,747	31,328	878	295		(19)	32,484	1,737		105.65

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATED (PAGE 60)	SOURCE OF ACTUAL: TAXES	REVENUE FROM USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES	CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
AIR POLLUTION CONTROL DISTRICT												
Air Pollution Control District	$ 5,500		5,500		715		300	64	1,080		4,419	19.64
Total.	$5,279,511	132,398	5,411,909	1,942,947	194,670	211,254	1,341,072	917,513	4,607,458	561,886	1,366,336	85.14

( ) Red Figure

1 Transferred from Zone A

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS COVERED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES			UNENCUMBERED APPROPRIATIONS	PERCENT EXPENDED AND ENCUMBERED
	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	(PAGE 60)	
LIGHTING DISTRICTS - OPERATING								
Blackton Highway	$ 850		850	678	60	738	111	86.87
Cardiff Public Highway	23,740		23,740	19,108	1,670	20,778	2,961	87.53
Eden Gardens	980		980	670	218	889	90	90.72
Encinitas	140		140	101	18	120	19	85.73
El Cajon		1,710	1,710	631	125	756	953	44.26
Fallbrook Highway	10,580		10,580	8,293	775	9,068	1,511	85.71
Harborside	5,180		5,180	4,183	370	4,553	626	87.91
Julian Public Highway	660		660	519	50	569	90	86.31
Lakeside Public Highway	13,870		13,870	10,860	950	11,810	2,059	85.15
Lemon Grove	32,730	160	32,890	29,272	3,607	32,880	9	99.97
Poway	3,010	918	3,928	3,079	688	3,767	160	95.92
Ramona Public Highway	5,490		5,490	4,431	385	4,816	673	87.74
Rexford	3,300		3,300	3,198	100	3,298	1	99.94
San Marcos		1,150	1,150	761	85	846	303	73.58
Spring Valley	25,590	695	26,285	23,962	2,150	26,112	172	99.34
Solana Beach Public Highway	13,280		13,280	6,882	3,728	10,611	2,668	79.91
Sycamore Hills	20,940		20,940	17,060	1,600	18,660	2,279	89.12
Vista La Mesa Public Highway	2,280		2,280	1,857	170	2,027	252	88.91
LIGHTING MAINTENANCE DISTRICTS - OPERATING								
Brookside	3,950		3,950	3,187	330	3,517	432	89.06
Carlton Oaks	450		450	350	50	400	49	89.02
Donald Way	140		140	101	10	111	28	79.71
Encinitas No. 1	7,210		7,210	4,184	1,452	5,636	1,573	78.18
Jacumba	1,020		1,020	786	75	861	158	84.44
Lake San Marcos	5,590		5,590	3,187	450	3,637	1,952	65.07
Lemon Grove	3,740		3,740	2,198	378	2,577	1,162	68.90
Leucadia	800		800	183	15	198	601	24.84
Pepper Drive	1,340		1,340	1,057	95	1,162	177	86.77
Royal Crest	450		450	350	35	385	64	85.69
San Diego County No. 1	85,380		85,380	46,641	24,073	70,714	14,665	82.82
San Diego County No. 2	10,690		10,690	2,364	3,067	5,432	5,257	50.82
Spring Valley	10,980		10,980	9,028	975	10,003	976	91.10
Sunshine Park	860		860	679	60	739	120	86.04
Winter Gardens	1,830	1,540	3,370	2,793	175	2,968	401	88.09
SANITATION DISTRICTS - OPERATING								
Alpine	26,400		26,400	25,845	150	25,995	404	98.47
Buena	70,248		70,248	48,830	300	49,130	21,117	69.94
Cardiff	43,365		43,365	43,093	50	43,143	221	99.49
Cardiff 1965 Sewer Revenue Bond:								
Revenue	85,718		85,718	85,675		85,675	43	99.95
Maintenance and Operation	49,300		49,300	42,462	100	42,562	6,737	86.33
Surplus Revenue	8,450		8,450				8,450	
Julian	4,350		4,350	2,095	100	2,195	2,154	50.48
Lakeside	388,150		388,150	239,126	53,468	292,594	95,555	75.38
Lemon Grove	266,500		266,500	138,600	3,249	141,850	124,649	53.23
Montgomery	275,550		275,550	128,383	700	129,083	146,466	46.85
Ramona	70,515		70,515	46,789	200	46,989	23,525	66.64
Pine Valley	10,725		10,725	5,817	150	5,967	4,757	55.65
Rancho Santa Fe	71,850		71,850	60,704	200	60,904	10,945	84.77
Rolando	23,050		23,050	13,593	207	13,801	9,248	59.87

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES			UNENCUMBERED APPROPRIATIONS (PAGE 60)	PERCENT EXPENDED AND ENCUMBERED
	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL		
SANITATION DISTRICTS - OPERATING CONTINUED								
Solana Beach	$ 292,620		292,620	248,725	1,300	250,025	42,594	85.44
Solana Beach 1965 Sewer Revenue Bond:								
Revenue	104,644		104,644	84,200		84,200	20,444	80.46
Maintenance and Operation	49,400		49,400	49,334	50	49,384	15	99.97
Surplus Revenue	28,000		28,000	19,000		19,000	9,000	67.86
Spring Valley	1,461,100		1,461,100	257,852	19,082	276,934	1,184,165	18.95
Spring Valley 1962 Sewer Revenue Bond:								
Revenue	378,919		378,919	347,350		347,350	31,569	9.17
Maintenance and Operation	172,400		172,400	157,686	400	158,086	14,313	91.70
Surplus Revenue	31,666		31,666	31,200		31,200	466	98.53
Whispering Palms	13,750		13,750	9,411	150	9,561	4,188	69.54
SANITATION DISTRICTS - DEBT SERVICE								
Alpine 1953 (115 M)	6,375		6,375	6,375		6,375		100.00
Alpine 1953 (5 M) and 1971	250		250	250		250		100.00
Buena 1964	136,393		136,393	136,355		136,355	37	99.97
Cardiff 1956	17,500		17,500	17,500		17,500		100.00
Cardiff 1965 Sewer Revenue Bond:								
Interest	23,190		23,190	23,174		23,174	15	99.93
Retirement	15,000		15,000	15,000		15,000		100.00
Reserve	41,524		41,524	25,200		25,200	16,324	60.69
Julian 1953	3,200		3,200	3,200		3,200		100.00
Lakeside 1958	20,063		20,063	20,062		20,062		100.00
Ramona 1949	3,193		3,193	3,192		3,192		99.98
Rancho Santa Fe 1960	9,678		9,678	9,677		9,677		100.00
Solana Beach 1965 Sewer Revenue Bond:								
Interest	24,088		24,088	24,072		24,072	15	99.93
Retirement	15,000		15,000	15,000		15,000		100.00
Reserve	43,471		43,471	3,000		3,000	40,471	6.90
Spring Valley 1956	52,013		52,013	52,012		52,012		100.00
Spring Valley 1962 Sewer Revenue Bond:								
Interest	47,265		47,265	47,263		47,263	1	100.00
Principal	45,000		45,000	45,000		45,000		100.00
Reserve	98,934		98,934	50,850		50,850	48,084	51.40
RECREATION AND PARK DISTRICT - OPERATING								
Spring Valley	92,000		92,000	47,456	40,180	87,636	4,363	95.26
MAINTENANCE DISTRICTS - OPERATING								
Rancho Santa Fe	55,183		55,183	45,115	1,173	46,288	8,894	83.88
San Diego County Drainage No. 1	6,700		6,700	1,755	1,163	2,919	3,780	43.57
Winter Gardens Sewer	63,300		63,300	49,418	1,387	50,806	12,493	80.26
COMMUNITY SERVICES DISTRICT - OPERATING								
Cardiff Marina	3,800		3,800	50		50	3,750	1.32
COUNTY SERVICE AREAS - OPERATING								
No. 1 Whispering Palms	33,940		33,940	15,833	2,350	18,183	15,756	53.58
No. 2 La Costa	143,740		143,740	97,222	20,293	117,516	26,223	81.75

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES			UNENCUMBERED	PERCENT
	BUDGET	ADDITIONS (DEDUCTIONS)	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	APPROPRIATIONS (PAGE 60)	EXPENDED AND ENCUMBERED
COUNTY SERVICE AREAS - OPERATING CONTINUED								
No. 4 Majestic Pines	$	55,604	55,604	39,310	8,606	47,917	7,686	86.18
- Zone A	21,548	(21,548)						
- Zone B	21,535	(21,535)						
- Zone C	12,521	(12,521)						
No. 5 High Valley	2,120		2,120	1,686		1,686	433	79.57
No. 6 Pauma Valley	5,060		5,060	4,027	23	4,051	1,008	80.06
No. 7 Rainbow Valley	8,014		8,014	6,083	527	6,610	1,403	82.48
No. 8 Magee Road - Pala	3,690		3,690	3,065	200	3,265	424	88.49
No. 9 Santa Fe								
- Zone A	3,518	350	3,868	2,379	206	2,586	1,281	66.87
- Zone B	975		975	770	23	793	181	81.43
- Zone C	6,103		6,103	4,577	620	5,197	905	85.16
No. 10 Davis Drive	539		539	486		486	52	90.24
No. 11 Bernardo Road								
- Zone A	1,945		1,945	513	229	743	1,201	38.23
- Zone B	1,919		1,919	907	434	1,341	577	69.89
- Zone C	1,057		1,057	479	151	630	426	59.69
- Zone D	1,248		1,248	601	250	851	396	68.23
No. 12 Lomair	86		86	86		86		100.00
No. 13 Pala Mesa - Zone A	10,552	6,600	17,152	13,106	300	13,406	3,745	21.84
- Zone B	2,360		2,360	478	250	728	1,631	30.86
No. 14 Rancho Diego	2,710		2,710	2,298	50	2,348	361	86.64
No. 15 Via Puerta del Sol	638		638	633		633	4	99.35
No. 16 Wynola	2,705		2,705	287	1,210	1,497	1,207	55.34
No. 17 San Dieguito	69,880		69,880	69,587	183	69,770	109	99.84
No. 18 Harrison Park [1]	4,566	6,337	10,903	3,808	1,606	5,415	5,487	49.67
- Zone A	9,209	8,674	17,883	7,592	200	7,792	10,090	43.57
No. 20 Daily Road	6,797		6,797	4,489	1,598	6,087	709	89.57
No. 21 Pauma Heights	6,650	6,355	13,005	201	500	701	12,303	5.39
No. 22 West Dougherty Street	716		716	128	50	178	537	24.96
No. 23 Rock Terrace Road	455		455	97	50	147	307	32.49
No. 24 Mount Whitney Road	631		631	312	26	338	292	53.65
No. 25 Jacumba	240		240				240	
No. 26 Rancho San Diego	62,400		62,400	9,230	14,237	23,467	38,932	37.61
No. 30 Royal Oaks Drive and Carrol		5,802	5,802	5,801		5,801		99.99
No. 31 Eltinge Drive		3,824	3,824	3,680	110	3,790	33	99.12
No. 33 Solana Beach		5,803	5,803	1,686	2,233	3,919	1,883	67.54
No. 34 Eighth Street Olivenhain		1,990	1,990	1,780	50	1,830	159	92.01
No. 37 Arcadia Avenue		2,600	2,600	2,474	108	2,583	16	99.35
No. 38 Gay Rio Terrace		12,000	12,000	2,378	9,576	11,955	44	99.63
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING								
Zone 1	265,600		265,600	64,773	13,060	77,834	187,765	29.30
Zone 2	218,050	44,650	262,700	114,048	60,146	174,194	88,505	66.31
Zone 3	226,200		226,200	87,104	11,369	98,474	127,725	43.53
Zone 4	60,900		60,900	33,543	26,518	60,061	838	98.62
Zone 5	30,900		30,900	30,854		30,854	45	99.85
AIR POLLUTION CONTROL DISTRICT								
Air Pollution Control District	5,500		5,500	1,349	485	1,834	3,665	33.35
Total	$ 6,304,057	111,158	6,415,215	3,579,178	349,591	3,928,769	2,486,445	61.24

( ) Red Figure

[1] Transferred from Zone A

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	UNENCUMBERED APPROPRIATIONS (PAGE 60)	PERCENT EXPENDED AND ENCUMBERED
LIGHTING DISTRICTS - OPERATING				
Blackton Highway	$ 60	56	3	93.42
Cardiff Public Highway	1,650	1,639	10	99.39
Eden Gardens	70	67	2	96.00
Encinitas	10	8	1	83.00
Fallbrook Highway	1,650	1,455	194	88.19
Harborside	370	351	18	94.99
Julian Public Highway	50	42	7	85.12
Lakeside Public Highway	950	924	25	97.36
Lemon Grove	5,500	5,405	94	98.29
Poway	240	257	(17)	107.40
Ramona Public Highway	380	373	6	98.38
Rexford	800	756	43	94.60
Spring Valley	8,000	7,863	136	98.29
Solana Beach Public Highway	710	707	2	99.62
Sycamore Hills	1,500	1,437	62	95.85
Vista La Mesa Public Highway	160	154	5	96.69
LIGHTING MAINTENANCE DISTRICTS - OPERATING				
Brookside	280	270	9	96.64
Carlton Oaks	30	29		96.83
Donald Way	8	8		100.00
Encinitas No. 1	1,042	1,047	(4)	100.46
Jacumba	70	66	3	95.24
Lake San Marcos	320	319		99.84
Lemon Grove	200	128	71	64.05
Leucadia	21	13	7	65.91
Pepper Drive	90	89		99.49
Royal Crest	30	29		96.83
San Diego County No. 1	10,308	6,744	3,564	65.42
San Diego County No. 2	559	528	31	94.37
Spring Valley	800	755	44	94.39
Sunshine Park	60	57	3	95.00
Winter Gardens	50	45	4	90.38
SANITATION DISTRICTS - OPERATING				
Alpine	1,000	948	51	94.85
Buena	4,460	3,275	1,185	73.43
Cardiff	5,200	2,345	2,854	45.10
Cardiff 1965 Sewer Revenue Bond: Maintenance and Operation	4,700	4,619	80	98.29
Julian	550	165	384	30.18
Lakeside	50,000	7,461	42,538	14.92
Lemon Grove	13,299	9,163	4,136	68.90
Montgomery	8,500	2,961	5,538	34.85
Ramona	7,509	4,440	3,069	59.13
Pine Valley	2,500	467	2,032	18.68
Rancho Santa Fe	7,300	3,796	3,503	52.01
Rolando	1,764	465	1,299	26.38
Solana Beach	9,000	4,882	4,117	54.25
Solana Beach 1965 Sewer Revenue Bond: Maintenance and Operation	5,100	2,825	2,274	55.40
Spring Valley	26,161	26,140	21	99.92
Spring Valley 1962 Sewer Revenue Bond: Maintenance and Operation	18,000	17,997	2	99.99
Whispering Palms	1,700	691	1,008	40.69

See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
OPERATING AND DEBT SERVICE FUNDS
PRIOR YEAR EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

	APPROPRIATIONS ENCUMBRANCES BROUGHT FORWARD	EXPENDITURES	UNENCUMBERED APPROPRIATIONS (PAGE 60)	PERCENT EXPENDED AND ENCUMBERED
RECREATION AND PARK DISTRICT - OPERATING				
Spring Valley	$ 700	624	75	89.72
MAINTENANCE DISTRICTS - OPERATING				
Rancho Santa Fe	2,984	1,907	1,077	63.90
San Diego County Drainage No. 1	700	89	610	12.72
Winter Gardens Sewer	8,500	6,955	1,544	81.82
COUNTY SERVICE AREAS - OPERATING				
No. 1 Whispering Palms	3,302	3,302		100.00
No. 2 La Costa	20,109	18,011	2,098	89.56
No. 5 High Valley	1,168	1,097	71	93.90
No. 6 Pauma Valley	2,466	535	1,930	21.73
No. 7 Rainbow Valley	358	358		100.00
No. 8 Magee Road - Pala	849	328	520	38.67
No. 9 Santa Fe				
- Zone A	2,121	778	1,342	36.69
- Zone B	614	81	533	13.21
- Zone C	10,349	305	10,044	2.95
No. 10 Davis Drive	290		290	
No. 11 Bernardo Road				
- Zone A	131	15	116	11.73
- Zone B	271		271	
- Zone C	1,069	497	572	46.46
- Zone D	140	15	125	10.98
No. 12 Lomair	122		122	
No. 13 Pala Mesa	4,012		4,012	
- Stewart Canyon Annex	4,037		4,037	
No. 14 Rancho Diego	9,631	9,631		100.00
No. 15 Via Puerta del Sol	11,518	11,518		100.00
No. 16 Wynola	1,057	284	773	26.87
No. 17 San Dieguito	5,273	3,116	2,157	59.09
No. 18 Harrison Park 1	2,286	446	1,840	19.51
No. 20 Daily Road	3,394	757	2,636	22.31
No. 22 West Dougherty Street	75		75	
No. 23 Rock Terrace Road	1,129	1,089	39	96.49
No. 24 Mount Whitney Road	2,980	2,776	203	93.16
No. 26 Rancho San Diego	14,337	10,209	4,127	71.21
No. 27 Glasgow Avenue	2,625	2,505	119	95.46
No. 28 Date Street	2,625	1,857	767	70.78
No. 29 Cortez Way	1,586	1,356	229	85.00
SAN DIEGO COUNTY FLOOD CONTROL - OPERATING				
Zone 1	15,000	3,329	11,670	22.20
Zone 2	130,546	65,099	65,446	49.87
Zone 3	30,000	20,736	9,263	69.12
Zone 4	24,823	7,435	17,388	29.95
Zone 5	4,946	4,930	15	99.68
AIR POLLUTION CONTROL DISTRICT				
Air Pollution Control District		85	(85)	
Total	$ 530,851	306,350	224,501	57.71

( ) Red Figure
1 Transferred from Zone A
See Notes to Financial Statement, pages 10 and 11

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS
CONSTRUCTION FUNDS
UNENCUMBERED CONSTRUCTION AUTHORIZATION
YEAR ENDED JUNE 30, 1972

	TOTAL	ALPINE SANITATION DISTRICT	BUENA SANITATION DISTRICT	CARDIFF-OLIVENHAIN SANITATION DISTRICT	RAMONA SANITATION DISTRICT	COUNTY SERVICE AREA #4-MAJESTIC PINES
Amount Authorized	$ 3,883,000	285,000	2,265,000	80,000	1,200,000	53,000
Add: Other Receipts of - Prior Fiscal Periods	254,608		254,608			
- Current Fiscal Periods	631,411	628,079		2,471		861
Total Other Receipts	886,019	628,079	254,608	2,471		861
Total Authorizations	4,769,019	913,079	2,519,608	82,471	1,200,000	53,861
Less: Expenditures of - Prior Fiscal Periods	2,537,218	55,900	2,481,317			
- Current Fiscal Periods	939,234	777,217	20,000	18,423	98,538	25,054
Total Expenditures	3,476,453	833,118	2,501,317	18,423	98,538	25,054
Encumbrances	162,980	37,977		32,026	65,864	27,112
Total Expenditures and Encumbrances	3,639,433	871,096	2,501,317	50,449	164,402	52,167
Ending Balance	$ 1,129,585	41,982	18,290	32,021	1,035,597	1,693

See Notes to Financial Statement, pages 10 and 11

Special Districts Governed by Local Boards

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

SANITATION DISTRICTS

THESE SANITATION DISTRICTS ARE NOT FUNDS OF THE COUNTY BUT ARE PRESENTED BECAUSE THESE AGENCIES USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND HAVE THE COUNTY AUDITOR AS THEIR ACCOUNTING OFFICER.

THESE SANITATION DISTRICTS HAVE BEEN TRANSFERRED FROM THE CONTROL OF THE BOARD OF SUPERVISORS TO THE CONTROL OF SELF-GOVERNING BOARDS BY VIRTUE OF ANNEXATION TO CITIES.

THE COUNTY AUDITOR RECORDS ALL TRANSACTIONS OF THE SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS.

SANITATION DISTRICTS ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREAS BENEFITED OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIAL PROPERTIES WITHIN THE DISTRICT.

THE PRESENTATION OF SANITATION DISTRICTS FINANCIAL ACTIVITIES IS BASED ON GOVERNMENTAL ACCOUNTING REPORTING PRINCIPALS. STATEMENTS PREPARED ON AN ENTERPRISE BASIS ARE AVAILABLE FROM THE OFFICE OF THE AUDITOR AND CONTROLLER.

OTHER SPECIAL DISTRICTS

FUNDS OF THESE SPECIAL DISTRICTS ARE NOT FUNDS OF THE COUNTY, BUT ARE PRESENTED BECAUSE THE DISTRICTS USE THE COUNTY TREASURY AS THEIR DEPOSITORY. FUNDS ARE ESTABLISHED FOR THE FOLLOWING TYPES OF DISTRICTS: FIRE PROTECTION, SANITARY, WATER CONSERVATION, SOIL CONSERVATION, CEMETERY, HOSPITAL, MOSQUITO ABATEMENT, RECREATION AND PARK, AND COMMUNITY SERVICES.

ALL FINANCIAL TRANSACTIONS FOR DEBT SERVICE FUNDS OF THE DISTRICTS FOR WHICH THE TREASURER OF THE COUNTY OF SAN DIEGO ACTS AS THE REDEMPTION AGENT ARE FULLY RECORDED AND REPORTED BY THE COUNTY AUDITOR AND CONTROLLER.

OPERATING FUNDS OF OTHER DISTRICTS, REFLECT ONLY THE CASH TRANSACTIONS RECORDED BY THE AUDITOR AND CONTROLLER AND THE COUNTY TREASURER. SANITARY AND HOSPITAL DISTRICTS DEPOSIT ONLY THEIR DEBT SERVICE FUNDS IN THE COUNTY TREASURY. RECORDING OF OTHER FINANCIAL TRANSACTIONS AND MAINTAINING OF THE RELATED RECORDS IS THE RESPONSIBILITY OF THE INDIVIDUAL DISTRICT.

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL	SANITATION DISTRICTS (PAGE 74)	OTHER DISTRICTS VARIOUS FUNDS (PAGE 79)	OTHER DISTRICTS DEBT SERVICE FUNDS (PAGE 82)
Cash in Treasury	$ 2,923,596	280,931	2,228,979	413,686
Accounts Receivable	88	88		
Due from Other Funds	3,000	3,000		
Fixed Assets Net 1	5,577,780	5,577,780		
Deposits with Others	32,959	32,959		
Bonds Authorized - Unissued	525,000	525,000		
Total	$ 9,062,424	6,419,759	2,228,979	413,686
LIABILITIES AND EQUITIES				
Encumbrances Outstanding	$ 31,600	31,600		
Due to Other Funds	12,529	12,529		
Investments in Fixed Assets	5,577,780	5,577,780		
Fund Balance (Special Districts, School and Trust)	2,228,979		2,228,979	
Deferred Bond Authorization	525,000	525,000		
Fund Balance Unavailable:				
Reserve for:				
Deposits with others	32,959	32,959		
Fund Balance Available	653,576	239,890		413,686
Total	$ 9,062,424	6,419,759	2,228,979	413,686

1 Land $ 269,714
Structures and Improvements 6,038,829
Equipment 460,662
Subtotal 6,769,205
Less Accumulated Deprecation 1,191,425
Fixed Assets Net $ 5,577,780

See Notes to Financial Statement, pages 10 and 11

SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS
BALANCE SHEET
June 30, 1972

	ASSETS					LIABILITIES AND EQUITIES					
OPERATING	CASH IN TREASURY	DEPOSITS WITH OTHERS	FIXED ASSETS NET [1]	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL	ENCUMBRANCES OUTSTANDING	INVESTMENTS IN FIXED ASSETS	DEFERRED BOND AUTHORIZATIONS	RESERVE FOR DEPOSITS WITH OTHERS	FUND BALANCE AVAILABLE	TOTAL
Palm City Sanitation	$ 23,245	40 o	37,443		60,729		37,443			23,285	60,729
Vista Sanitation	94,567	29,887 [2]	5,540,337		5,664,792	44,129 [3]	5,540,337		26,839	53,486	5,664,792
Vista Sanitation - Special	22,707				22,707					22,707	22,707
Total	140,520	29,927	5,577,780		5,748,228	44,129	5,577,780		26,839	99,479	5,748,228
DEBT SERVICE											
Palm City Sanitation 1954B	24,837				24,837					24,837	24,837
San Ysidro Sanitation 1950	8,687				8,687					8,687	8,687
Vista Sanitation 1956A - 1962A & B	106,885				106,885					106,885	106,885
Total	140,410				140,410					140,410	140,410
BOND CONSTRUCTION											
Vista Sanitation		6,120		525,000	531,120			525,000	6,120		531,120
Total (page 73)	$ 280,931	36,047	5,577,780	525,000	6,419,759	44,129	5,577,780	525,000	32,959	239,890	6,419,759

1 Land . . . . . $ 269,714
Structures and Improvements 6,038,829
Equipment 460,662
6,769,205
Less Accumulated Depreciation . . . 1,191,425
Fixed Assets Net . . . . . $ 5,577,780

2 Includes Accounts Receivable $48
Due from Other Funds $3,000 and
Deposits with Others $26,839.

3 Includes Due to Other Funds $12,529 and
Encumbrances Outstanding $31,600

o Accounts Receivable

See Notes to Financial Statement, pages 10 and 11

SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS

FUND BALANCE AVAILABLE
Year Ended June 30, 1972

OPERATING	BEGINNING BALANCE	ESTIMATED REVENUE (PAGE 76)	DEDUCT APPROPRIATIONS (PAGE 78)	UNAPPROPRIATED BALANCE	UNENCUMBERED APPROPRIATION (PAGE 78)	EXCESS REVENUE OVER BUDGET (PAGE 76)	ADD OTHER ADJUSTMENTS	ENDING BALANCE	
Palm City Sanitation	$ 30,055	5,000	34,700	355	16,522	6,407		23,285	
Vista Sanitation	124,369	190,750	314,750	369	24,724	28,379	12	53,486	
Vista Sanitation - Special	17,316			17,316		5,391		22,707	
Total	$ 171,741	195,750	349,450	18,041	41,246	40,178	12	99,479	
DEBT SERVICE									
Palm City Sanitation 1954B	$ 6,562	66,030	48,640	23,952		885		24,837	1
San Ysidro Sanitation 1950	9,277	6,819	8,339	7,757		929		8,687	2
Vista Sanitation 1956A - 1962 A & B	110,086	135,301	140,388	104,999	62	1,823		106,885	3
Total	$ 125,926	208,150	197,367	136,709	62	3,638		140,410	

UNENCUMBERED CONSTRUCTION AUTHORIZATION
YEAR ENDED JUNE 30, 1972

CONSTRUCTION FUNDS	AMOUNT AUTHORIZED	OTHER RECEIPTS PRIOR FISCAL PERIODS	OTHER RECEIPTS TOTAL AUTHORIZATIONS	LESS EXPENDITURES PRIOR FISCAL PERIODS	LESS EXPENDITURES THIS FISCAL PERIOD	LESS EXPENDITURES TOTAL EXPENDITURES	ENDING BALANCE
Vista Sanitation	$ 2,225,000	502,966	2,727,966	2,703,288	24,677	2,727,966	-0-

Fund Balance includes general reserve balances restricted to debt service

1 4,655
2 7,595
3 104,297

See Notes to Financial Statement, pages 10 and 11

SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS
REVENUE ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE	ORIGINAL BUDGET	REVISIONS	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
OPERATING FUNDS							
PALM CITY							
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest	$ 1,000		1,000	2,020	1,020		202.1
CHARGES FOR CURRENT SERVICES							
Sanitation Services	4,000		4,000	9,427	5,427		235.7
OTHER REVENUE							
Other-Revenue Applicable to Prior Year				(40)		40	
Total (Page 75)	5,000		5,000	11,407	6,447	40	228.2
VISTA							
REVENUE FROM USE OF MONEY & PROPERTY							
Interest				8,058	8,058		
CHARGES FOR CURRENT SERVICES							
Sanitation Services	190,750		190,750	192,189	1,439		100.8
OTHER REVENUE							
Other - Revenue Applicable to Prior Year.				18,881	18,881		
Total (Page 75)	190,750		190,750	219,129	28,379		114.9
VISTA-SPECIAL							
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest				1,349	1,349		
OTHER REVENUE							
Other Miscellaneous				4,042	4,042		
Total (Page 75)				5,391	5,391		
Total Operating (Page 75)	195,750		195,750	235,928	40,218	40	120.5
DEBT SERVICE FUNDS							
PALM CITY							
TAXES							
Property Taxes - Current Secured	46,659		46,659	47,050	391		100.8
- Current Unsecured.	306		306	316	10		103.3
- Prior Secured	400		400	511	111		127.8
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest.	1,000		1,000	1,372	372		137.3
OTHER REVENUE							

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS
REVENUE ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

SOURCE	ORIGINAL BUDGET	REVISIONS	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
DEBT SERVICE FUNDS-contd							
PALM CITY - Contd.							
Transfer from Other Funds	$ 17,000	665	17,665	17,665	—		100.0
Total (Page 75)	65,365	665	66,030	66,915	885		101.3
SAN YSIDRO							
TAXES							
Property Taxes-Current Secured	6,649		6,649	6,857	208		103.0
-Current Unsecured	170		170	176	6		103.6
-Prior Secured				343	343		
-Prior Unsecured				14	14		
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest				420	420		
OTHER REVENUE							
Revenue Applicable to Prior Years-Taxes	—		—	(56)	—	56	
Total (Page 75)	6,819		6,819	7,748	986	56	113.6
VISTA-1956 A-1962 A & B							
TAXES							
Property Taxes-Current Secured	92,601		92,601	93,751	1,150		101.2
-Current Unsecured	1,000		1,000	922		77	92.3
-Prior Secured	1,000		1,000	2,070	1,070		207.0
-Prior Unsecured				11	11		
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest	5,000		5,000	4,619		380	92.4
OTHER REVENUE							
Revenue Applicable to Prior Year-Taxes				70	70		
Other-Transfer to Other Funds	35,700		35,700	35,677	—	22	99.9
Total (Page 75)	135,301	—	135,301	137,124	2,303	480	101.4
Total Debt Service (Page 75)	207,485	665	208,150	211,788	4,175	536	101.8
Total	$ 403,235	665	403,900	447,717	44,394	576	110.8

See Notes to Financial Statement, pages 10 and 11

SANITATION DISTRICTS GOVERNED BY LOCAL BOARDS
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS PER BUDGET (PAGE 75)	TOTAL EXPENDITURES AND ENCUMBRANCES	UNENCUMBERED APPROPRIATIONS (PAGE 75)	PERCENT EXPENDED AND ENCUMBERED
CURRENT YEAR				
OPERATING				
Palm City Sanitation	$ 34,700	18,177	16,522	52.4
Vista Sanitation	314,750	290,025	24,724	92.2
Total	349,450	308,203	41,246	88.2
DEBT SERVICE				
Palm City 1954B	48,640	48,640		100.0
San Ysidro 1950	8,339	8,338		100.0
Vista 1956A - 1962A & B	140,388	140,325	62	99.9
Total	197,367	197,304	62	99.9
PRIOR YEAR				
OPERATING				
Vista Sanitation	15,000	14,987	12	99.9
Grand Total	$ 561,817	520,495	41,321	92.6

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
BALANCE SHEET
June 30, 1972

	ASSETS	LIABILITIES AND EQUITIES
	CASH IN TREASURY	FUND BALANCE (PAGE 80)
FIRE PROTECTION DISTRICTS - OPERATING		
Alpine	$ 5,189	5,189
Bonita-Sunnyside	34,454	34,454
Borrego Springs	7,074	7,074
Bostonia	1,560	1,560
Crest	35,959	35,959
Encinitas	256,995	256,995
Fallbrook	98,202	98,202
Grossmont-Mt. Helix	161,634	161,634
Lakeside	239,031	239,031
Lemon Grove	141,430	141,430
Lower Sweetwater	1,916	1,916
Montgomery	11,273	11,273
Pine Valley	7,198	7,198
Ramona	7,550	7,550
Rancho Santa Fe	52,551	52,551
San Marcos	75,898	75,898
Santee	369,970	369,970
Solana	27,795	27,795
Spring Valley	35,233	35,233
Vista	94,450	94,450
FIRE PROTECTION DISTRICTS - CAPITAL IMPROVEMENT		
Borrego Springs - Capital Outlay Reserve	15,461	15,461
Rancho Santa Fe - Ambulance Fund	2	2
Santee - Negotiable Promissory Note Debt Service	2,641	2,641
WATER CONSERVATION DISTRICT - OPERATING		
San Luis Rey	21,571	21,571
SOIL CONSERVATION DISTRICTS - OPERATING		
Borrego Valley	807	807
Greater Mountain Empire	10,329	10,329
Ramona-Julian	2,319	2,319
Mission	4,387	4,387
Palomar Water and Soil	1,745	1,745
Penasquitos	4,104	4,104
Upper San Luis Rey	826	826
Valley Center	876	876
PUBLIC EMPLOYEES PROGRAM		
Fallbrook Fire Protection	4,173	4,173

	ASSETS	LIABILITIES AND EQUITIES
	CASH IN TREASURY	FUND BALANCE (PAGE 80)
SOIL CONSERVATION DISTRICTS - SPECIAL		
Palomar Water & Soil Conservation - Special Fund	5,890	5,890
Penasquitos - Special Fund	2,114	2,114
Penasquitos - Watershed Reseeding	82	82
Upper San Luis Rey	1,066	1,066
CEMETERY DISTRICTS - OPERATING		
Escondido	40,084	40,084
Pomerado	44,974	44,974
Ramona	29,243	29,243
San Marcos	104,440	104,440
Valley Center	4,487	4,487
CEMETERY DISTRICTS - CAPITAL OUTLAY		
Escondido	173,106	173,106
Valley Center	5,312	5,312
MOSQUITO ABATEMENT DISTRICT - OPERATING AND CAPITAL OUTLAY		
Borrego Valley	7,845	7,845
- Capital Outlay	12,838	12,838
RECREATION AND PARK DISTRICT - OPERATING AND SPECIAL		
Lake Cuyamaca	17,052	17,052
- Lease Agreement Redemption	18,706	18,706
- Fish and Game Habitat	12	12
- Capital Improvements	13,277	13,277
COMMUNITY SERVICE DISTRICTS - OPERATING		
Santa Fe Mountains	13,821	13,821
Total (Page 73)	$ 2,228,979	2,228,979

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECEIPTS, DISBURSEMENTS AND FUND BALANCES
Year Ended June 30, 1972

	BEGINNING FUND BALANCE	RECEIPTS	DISBURSEMENTS	ENDING FUND BALANCE (PAGE 79)
FIRE PROTECTION DISTRICTS - OPERATING				
Alpine	$ 8,718	70,372	73,901	5,189
Bonita-Sunnyside	37,775	167,790	171,112	34,454
Borrego Springs	18,967	88,923	100,815	7,074
Bostonia	4,466	17,667	20,573	1,560
Crest	30,255	36,801	31,096	35,959
Encinitas	270,508	464,799	478,312	256,995
Fallbrook	107,518	328,802	338,118	98,202
Grossmont-Mt. Helix	154,413	111,006	103,784	161,634
Lakeside	177,543	330,687	269,198	239,031
Lemon Grove	126,816	315,134	300,519	141,430
Lower Sweetwater	5,089	42,679	45,852	1,916
Montgomery	45,213 [1]	172,439	206,379	11,273
Pine Valley	3,475	12,727	9,004	7,198
Ramona	12,757	41,939	47,146	7,550
Rancho Santa Fe	33,605	186,814	167,869	52,551
San Marcos	43,519	95,635	63,257	75,898
Santee	261,228	570,392	461,650	369,970
Solana	36,241	109,196	117,641	27,795
Spring Valley	27,527	544,714	537,008	35,233
Vista	91,851	177,970	175,371	94,450
FIRE PROTECTION DISTRICT - CAPITAL IMPROVEMENT				
Rancho Sante Fe - Ambulance Fund	187	15	199	2
Santee - Negotiable Promissory Note Debt Service	392,961	45,707	436,027	2,641
Borrego Springs - Capital Outlay Res.		15,461		15,461
WATER CONSERVATION DISTRICT - OPERATING				
San Luis Rey	28,258	1,915	8,601	21,571
SOIL CONSERVATION DISTRICT - OPERATING				
Borrego Valley	901	64	158	807
Greater Mountain Empire	10,537	789	997	10,329
Ramona-Julian	3,093	243	1,017	2,319
Mission	2,833	2,999	1,445	4,387
Penasquitos	4,362	498	755	4,104
Palomar Water and Soil	2,879	217	1,352	1,745
Upper San Luis Rey	88	1,597	859	826
Valley Center	1,786	727	1,637	876
PUBLIC EMPLOYMENT PROGRAM				
Fallbrook Fire Protection		34,247	30,073	4,173

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECEIPTS, DISBURSEMENTS AND FUND BALANCES
Year Ended June 30, 1972
Continued

	BEGINNING FUND BALANCE	RECEIPTS	DISBURSEMENTS	ENDING FUND BALANCE (PAGE 79)
SOIL CONSERVATION DISTRICTS - SPECIAL				
Penasquitos - Special Fund	$ 2,114			[illegible]
- Watershed Reseeding	75	[illegible]		[illegible]
Palomar Water & Soil	5,829	[illegible]	397	[illegible]
Upper San Luis Rey	[illegible]31	1,232	696	[illegible]
CEMETERY DISTRICTS - OPERATING				
Escondido	15,504	134,410	109,830	[illegible]
Pomerado	50,25[illegible]	66,401	71,683	[illegible]
Ramona	30,052	30,453	31,262	[illegible]
San Marcos	79,504	40,673	15,738	[illegible]
Valley Center	175	14,178	9,866	[illegible]
CEMETERY DISTRICTS - CAPITAL OUTLAY				
Escondido	132,582	[illegible]0,524		173,106
Valley Center	4,927	[illegible]85		5,312
MOSQUITO ABATEMENT DISTRICT - OPERATING AND CAPITAL OUTLAY				
Borrego Valley - Capital Outlay Fund	23,425	1,198	11,785	[illegible]2,838
- Operating	10,548	11,517	14,221	7,845
RECREATION AND PARK DISTRICT - OPERATING AND SPECIAL				
Lake Cuyamaca	11,172	32,299	26,419	17,052
- Lease Agreement Redemption	21,507	14,308	17,109	18,706
- Fish and Game Habitat	46	2	35	12
- Capital Improvement	2,543	10,734		13,277
Borrego Springs Park				
COMMUNITY SERVICE DISTRICTS - OPERATING				
Santa Fe Mountains	12,956	1,010	145	13,821
Stewart Canyon Road	1,116	71	1,187	
Total	$ 2,350,255	4,390,844	4,512,121	2,228,979

1 Woodlawn Park Fire Protection District combined with Montgomery Fire Protection District

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
DEBT SERVICE FUNDS
BALANCE SHEET
June 30, 1972

	TOTAL (PAGE 73)	FIRE PROTECTION DISTRICTS				SANITARY DISTRICTS		HOSPITAL DISTRICTS		
		ALPINE PROTECTION 1956	FALLBROOK LOCAL 1963	MONTGOMERY PROTECTION 1957	SPRING VALLEY LOCAL 1960	FALLBROOK 1947-1966	IMPERIAL BEACH 1950	FALLBROOK 1959	GROSSMONT 1954	TRI-CITY 1959
ASSETS										
Cash in Treasury	$ 413,686	1,290	3,765		2,412	42,685		99,447	31,446	232,637
LIABILITIES AND EQUITIES										
Fund Balance Available	$ 413,686	1,290	3,765		2,412	42,685		99,447	31,446	232,637
FUND BALANCE AVAILABLE Year Ended June 30, 1972										
Beginning Balance	$ 425,025	1,259	3,667	430	2,843	36,813		92,976	33,159	253,874
Add Budget Estimate of Revenue (Page 83)	486,080	1,088	4,061		8,564	53,878		100,495	37,722	280,269
Available for Appropriation	911,105	2,348	7,729	430	11,408	90,691		193,472	70,882	534,143
Deduct Budget Appropriation (Page 86)	897,234	2,325	7,555		11,145	88,159		193,472	68,400	526,177
Unappropriated Balance	13,871	23	174	430	263	2,532			2,482	7,965
Current Year Fund Balance:										
Actual Revenue (Page 83)	545,777	1,256	4,670	(430)	9,078	63,672	28	132,131	41,586	293,784
Less Estimated Budget (Page 83)	486,080	1,088	4,061		8,564	53,878		100,495	37,722	280,269
Excess of Revenue over (under) Budget	59,696	167	608	(430)	513	9,793	28	31,635	3,864	13,515
Appropriations (Page 86)	897,234	2,325	7,555		11,145	88,159		193,472	68,400	526,177
Less Total Expenditures (Page 86)	557,116	1,225	4,572		9,510	57,800	28	125,660	43,300	315,021
Excess of Appropriations Unencumbered Balance (Page 86)	340,117	1,100	2,983		1,635	30,359	(28)	67,812	25,100	211,156
Current Year Balance	399,814	1,267	3,591	(430)	2,148	40,153		99,447	28,964	224,671
Ending Balance	$ 413,686	1,290	3,765	-0-	2,412	42,685	-0-	99,447	31,446	232,637

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE FIRE PROTECTION DISTRICTS	BUDGET ESTIMATED	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
ALPINE PROTECTION 1956					
TAXES					
Property Taxes - Current Secured	$ 1,018	1,106	87		108.6
- Current Unsecured	18	22	4		123.5
- Prior Secured	11	20	8		177.5
- Prior Unsecured		2	2		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest-Deposits and Investments		63	63		
AID FROM OTHER GOVERNMENTAL AGENCIES					
State Aid for Homeowners' Property Tax Reduction	38	37			99.1
State Aid for Business Inventory Prop. Reduction	1	2	1		195.8
Total (Page 82)	1,088	1,256	168		115.4
FALLBROOK LOCAL 1963					
TAXES					
Property Taxes - Current Secured	3,743	4,013	269		107.2
- Current Unsecured	74	81	7		110.4
- Prior Secured	104	143	39		138.0
- Prior Unsecured		20	20		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest - Deposits and Investments		262	262		
AID FROM OTHER GOVERNMENTAL AGENCIES					
State Aid for Homeowners' Property Tax Reduction	130	131	1		100.8
State Aid for Business Inventory Prop. Tax Reduction	9	17	7		186.5
Total (Page 82)	4,061	4,670	608		115.0
MONTGOMERY 1957					
TAXES					
Property Taxes - Current Secured		30	30		
- Prior Secured		2	2		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest - Deposits and Investments		55	55		
OTHER REVENUES					
Transfer from Other Funds		(518)	—	518	
Total (Page 82)		(430)	88	518	
SPRING VALLEY LOCAL 1960					
TAXES					
Property Taxes - Current Secured	7,432	7,635	203		102.7
- Current Unsecured	304	313	9		103.1
- Prior Secured	208	155		53	74.5
- Prior Unsecured		3	3		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest - Deposits and Investments		335	335		
AID FROM OTHER GOVERNMENTAL AGENCIES					

( ) Red Figure

See Notes to Financial Statements, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

SOURCE	BUDGET ESTIMATED	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
FIRE PROTECTION DISTRICTS - contd					
SPRING VALLEY LOCAL 1960-contd					
Other State In-Lieu Taxes-Highway Land Rental	$	9	9		
State Aid for Homeowners' Prop. Tax Reduction	560	565	4		100.9
State Aid for Business Inventory Prop. Reduction	59	60	1		102.6
Total (Page 82)	8,564	9,078	567	53	106.0
SANITARY DISTRICTS					
FALLBROOK 1952-1966					
TAXES					
Property Taxes - Current Secured	49,047	46,950		2,096	95.7
- Current Unsecured	1,614	1,786	172		110.6
- Prior Secured	917	1,769	851		192.8
- Prior Unsecured		527	527		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest on Deposits and Investments		10,137	10,137		
AID FROM OTHER GOVERNMENTAL AGENCIES					
State Aid for Homeowners' Property Tax Reduction	2,096	2,107	10		100.5
State Aid for Business Inventory Prop. Reduction	201	393	191		194.8
Total (Page 82)	53,878	63,672	11,890	2,096	118.2
IMPERIAL BEACH 1950					
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest on Deposits and Investments		28	28		
HOSPITAL DISTRICTS					
FALLBROOK 1959-1968					
TAXES					
Property Taxes - Current Secured	96,142	94,382		1,759	98.2
- Prior Secured	1,462	118		1,343	8.1
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest on Deposits and Investments		34,544	34,544		
AID FROM OTHER GOVERNMENTAL AGENCIES					
State Aid for Homeowners' Property Tax Reduction	2,891	2,900	9		100.3
State Aid for Business Inventory Property Reduction		183	183		
Total (Page 82)	100,495	132,131	34,738	3,103	131.5

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

SOURCE	BUDGET ESTIMATED	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
HOSPITAL DISTRICTS					
GROSSMONT 1954					
TAXES					
Property Taxes - Current Secured	$ 33,854	35,254	1,399		104.1
- Current Unsecured	983	1,017	34		103.5
- Prior Secured	739	434		304	58.8
- Prior Unsecured		40	40		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest on Deposits and Investments		2,632	2,632		
AID FROM OTHER GOVERNMENTAL AGENCIES					
Other State In-Lieu Taxes - Highway Land Rental		6	6		
State Aid for Homeowners' Property Tax Reduction	1,976	1,984	7		100.4
State Aid for Business Inventory Property Reduction	169	217	48		128.8
OTHER REVENUES					
Revenue Applicable to Prior Years		(197)		197	
Total (Page 82)	37,722	41,586	4,170	306	110.2
TRI-CITY 1959					
TAXES					
Property Taxes - Current Secured	241,226	244,066	2,840		101.2
- Current Unsecured	15,813	16,259	445		102.8
- Prior Secured	10,392	5,946		4,446	57.2
- Prior Unsecured		479	479		
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest - Deposits and Investments		13,565	13,565		
AID FROM OTHER GOVERNMENTAL AGENCIES					
Other State In-Lieu Tax - Highway and Rental		16	16		
State Aid for Homeowners' Prop. Tax Reduction	10,978	11,016	37		100.4
State Aid for Business Inventory Property Reduction	1,858	2,407	548		129.5
OTHER REVENUES					
Revenue Applicable to Prior Years		27	27		
Total (Page 82)	280,269	293,784	17,961	4,446	104.8
Total (Page 82)	$ 486,080	545,777	70,222	10,525	112.3

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

OTHER SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
DEBT SERVICE FUNDS
EXPENDITURES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS BUDGET (PAGE 82)	EXPENDITURES			UNENCUMBERED APPROPRIATIONS (PAGE 82)
FIRE PROTECTION DISTRICTS		DEBT REDEMPTION	BOND INTEREST MATURED	TOTAL (PAGE 82)	
Alpine 1956	$ 2,325	1,000	225	1,225	1,100
Fallbrook Local 1963	7,555	3,000	1,572	4,572	2,983
Spring Valley Local 1960	11,145	6,000	3,510	9,510	1,635
SANITARY DISTRICTS					
Fallbrook 1947-1966	88,159	20,000	37,800	57,800	30,359
Imperial Beach 1950			28 (1)	28	(28)
HOSPITAL DISTRICTS					
Fallbrook 1959-1968	193,472	10,000	115,660	125,660	67,812
Grossmont 1954	68,400	40,000	3,300	43,300	25,100
Tri-City 1959-1968	526,177	110,000	205,021	315,021	211,156
Total	$ 897,234	190,000	367,116	557,116	340,117

( ) Red Figure
(1) Transfer of Cash Balance to the City of Imperial Beach.

See Notes to Financial Statement, pages 10 and 11

Joint Powers Authority

JOINT POWERS AUTHORITIES

FUNDS OF JOINT POWERS AUTHORITIES ARE NOT FUNDS OF THE COUNTY BUT ARE PRESENTED BECAUSE THESE AGENCIES USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND HAVE THE COUNTY AUDITOR AS THEIR ACCOUNTING OFFICER.

THE JOINT POWERS AUTHORITIES WERE ESTABLISHED IN ACCORDANCE WITH SECTION 6500 ET SEQ OF THE GOVERNMENT CODE.

THE COUNTY AUDITOR RECORDS ALL TRANSACTIONS OF JOINT POWERS AUTHORITIES.

JOINT POWERS AUTHORITIES
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 9)	OPERATING				DEBT SERVICE		CONSTRUCTION		
		SAN DIEGO CITY-COUNTY CAMP AUTHORITY REVENUE	SAN DIEGO HUMAN RELATIONS AGENCY	SERRA REGIONAL LIBRARY SYSTEM	VISTA SANITATION ENCINA EXPANSION	SAN DIEGO CITY-COUNTY CAMP AUTHORITY	SAN DIEGO COUNTY-RAMONA ADMINISTRATIVE BUILDING AUTHORITY	SAN DIEGO CITY-COUNTY CAMP AUTHORITY	VISTA SANITATION CONSTRUCTION	SAN DIEGO COUNTY-RAMONA ADMINISTRATIVE BUILDING AUTHORITY
Cash in Treasury	$ 1,213,439	2,790	102,261	81,560	30,181	191,183	42,000	28,769	196,178	538,513
Accounts Receivable	139,407			105,613					33,794	
Long Term Deposits	8,320		8,320						128,370	
Fixed Assets Net 1	2,170,743		195	7,564	83,086			1,539,721	419,627	120,549
Total	$ 3,531,910	2,790	110,776	194,737	113,268	191,183	42,000	1,568,491	649,599	659,062
LIABILITIES AND EQUITIES										
Accounts Payable	$ 13,827							13,827		
Encumbrances Outstanding	507,362		15,603	37,897	15,085			7,280	1,549	429,947
Due to Other Funds	3,546		195		2,263			859	424	
Investment in Fixed Assets	2,170,743			7,564	83,086			1,539,721	419,627	120,549
General Reserve	78,092					78,092				
Reserve for Working Capital	1,500	1,500								
Reserve for Long Term Deposits	8,320		8,320							
Fund Balance Available (Page 87)	405,148	1,290	86,658	149,275	12,833	113,091	42,000			
Unencumbered Construction Authorization (Page 89)	343,369							6,803	227,998	108,566
Total	$ 3,531,910	2,790	110,776	194,737	113,268	191,183	42,000	1,568,491	649,599	659,062

1 Structures and Improvements $ 2,141,004
Equipment 29,739
Fixed Assets Net $ 2,170,743

FUND BALANCE AVAILABLE
Year Ended June 30, 1972

	TOTAL	DEBT SERVICE		OPERATING			
		SAN DIEGO CITY-COUNTY CAMP AUTHORITY	SAN DIEGO COUNTY-RAMONA ADMINISTRATIVE BUILDING AUTHORITY	SAN DIEGO CITY-COUNTY CAMP AUTHORITY REVENUE	SAN DIEGO HUMAN RELATIONS AGENCY	SERRA REGIONAL LIBRARY SYSTEM	VISTA SANITATION ENCINA-EXPANSION
Beginning Balance	$ 122,401	110,040		(5)	12,366		
Add: Budget Estimate of Revenue	918,720	156,286	42,000	167,236	150,000	303,697	99,500
Deduct: Budget Appropriations (Page 89)	918,720	156,286	42,000	167,236	150,000	303,697	99,500
Unappropriated Balance	122,401	110,040		(5)	12,366		
Excess of Revenue Over (Under) (Page 88)	94,014			345	2,194	79,969	11,504
Unencumbered Appropriations	188,732	3,050	42,000	950	72,097	69,305	1,328
Ending Balance	$ 405,148	113,091	42,000	1,290	86,658	149,275	12,833

( ) Red Figure
See Notes to Financial Statement, pages 10 and 11

JOINT POWERS AUTHORITIES
OPERATING AND DEBT SERVICE FUNDS
REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

SOURCE	BUDGET ESTIMATE	ACTUAL	OVER (UNDER) REALIZED	PERCENT REALIZED
OPERATING				
San Diego City-County Camp Authority				
Revenue from Use of Money				
Interest-Deposits and Investments	$	22,582	22,582	
Rents and Concessions-Misc Other Rent	167,236	105,000	(62,236)	62.8
Other Revenue				
Other-Transfers from Other Funds		40,000	40,000	
Total	167,236	167,582	345	100.2
Serra Regional Library System				
Revenue from Use of Money				
Interest - Deposits and Investments		3,446	3,446	
Aid from Other Governmental Agencies				
State - Other - Other State Grants	114,967	155,710	40,743	135.4
Federal - Other - Other Federal Grants	174,690	210,470	35,780	120.5
Other Governmental Agencies	14,040	14,040		100.0
Total	303,697	383,666	79,969	126.3
Vista Sanitation-Encina Expansion				
Revenue from Use of Money				
Interest - Deposits and Investments		1,504	1,504	
Other Revenue				
Other - Transfers from Other Funds		20,100	20,100	
Other - Miscellaneous	99,500	89,400	(10,100)	90.2
Total	99,500	111,004	11,504	111.6
Human Relations Agency				
Revenue from Use of Money				
Interest - Deposits and Investments		2,182	2,182	
Other Revenue				
Other - Transfers from Other Funds	150,000	150,000		100.0
Other - Voided and Cancelled Warrants		12	12	
Total	150,000	152,194	2,194	101.5
DEBT SERVICE				
San Diego-City County Camp Authority				
Revenue from Use of Money				
Rents and Concessions - Misc Other Rent	156,286	153,236	(3,050)	98.0
Other Revenue				
Other - Transfers from Other Funds		3,050	3,050	
Total	156,286	156,286		100.0
San Diego County-Ramona Administrative Building Authority				
Other Revenue				
Other Sales - Sale of Bonds	42,000	42,000		100.0
Total (Page 87)	$ 918,720	1,012,735	94,014	110.2

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

JOINT POWERS AUTHORITIES

EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS PER BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL EXPENDITURES AND ENCUMBRANCES	PERCENT EXPENDED AND ENCUMBERED
CURRENT YEAR					
OPERATING					
San Diego City-County Camp Authority Revenue	$ 167,236	166,286		166,286	99.4
San Diego Human Relations Agency	150,000	63,336	15,603	78,939	52.6
Serra Regional Library System	303,697	196,493	37,897	234,391	77.1
Vista Sanitation-Encina Expansion	99,500	83,086	15,085	98,171	98.6
DEBT SERVICE					
San Diego County-Ramona Administrative Building Authority	42,000				
San Diego City-County Camp Authority	156,286	153,236		153,236	98.0
Total (Page 87)	918,720	662,439	68,586	731,025	79.5
PRIOR YEAR					
OPERATING					
San Diego City-County Camp Authority Revenue	825	825		825	100.0
San Diego Human Relations Agency	3,477	2,440		2,440	70.1
Total	4,302	3,265		3,265	75.8
Total	$ 923,023	665,704	68,586	734,290	79.5

CONSTRUCTION FUNDS
UNEMCUMBERED CONSTRUCTION AUTHORIZATION
Year Ended June 30, 1972

	AMOUNT AUTHORIZED	OTHER RECEIPTS: PRIOR FISCAL PERIODS	OTHER RECEIPTS: THIS FISCAL PERIOD	TOTAL AUTHORIZATIONS	LESS EXPENDITURES: PRIOR FISCAL PERIODS	LESS EXPENDITURES: THIS FISCAL PERIOD	TOTAL EXPENDITURES	REMAINING AUTHORIZATIONS	LESS TRANSFERS	ENDING BALANCE (PAGE 87)
San Diego City-County Camp Authority	$ 1,740,000	63,841	5,000	1,808,841	1,531,835	69,668	1,601,504	207,337	200,533 [a]	6,803
San Diego County-Ramona Administrative Building Authority	700,000		1,062	701,062		120,549	120,549	580,513	471,947 [b]	108,566
Vista-Joint Construction	256,371	204,955	187,349	648,675	153,534	265,592	419,127	229,548	1,549 [c]	227,998
Total	$ 2,696,371	268,796	193,412	3,158,579	1,685,370	455,809	2,141,180	1,017,399	674,030	343,368

Includes:	a	b	c
Reserve for Encumbrances	7,280	429,947	1,549
Transfer to Revenue Fund	1,500		
Transfer to Debt Service Fund	191,753	42,000	

See Notes to Financial Statement, pages 10 and 11

PUBLIC EMPLOYMENT PROGRAM

BALANCE SHEET
Year Ended June 30, 1972

	TOTAL (PAGE 9)	FEDERAL TITLE 6	FEDERAL OPERATING AGENCY TITLE 5
ASSETS			
Cash in Treasury	$ 1,100		1,100
Accounts Receivable - Accrued	176,068	14,327	161,740
Due from Other Funds	3,912		3,912
Total	$ 181,080	14,327	166,752
LIABILITIES AND EQUITIES			
Due to Other Funds	$ 181.080	14,327	166,752
Total	$ 181,080	14,327	166,752

FUND BALANCE AVAILABLE
Year Ended June 30, 1972

	TOTAL	FEDERAL TITLE 6	FEDERAL OPERATING AGENCY TITLE 5
Beginning Balance	$		
Add:			
Budget Estimate of Revenue	2,550,132	160,908	2,389,224
Deduct:			
Budget Appropriations	2,550,132	160,908	2,389,224
Excess of Revenue Over (Under) Estimate	(1,118,794)	(81,729)	(1,037,064)
Unencumbered Appropriations	1,118,794	81,729	1,037,064
Ending Balance	$ -0-	-0-	-0-

See Notes to Financial Statements, pages 10 and 11

PUBLIC EMPLOYMENT PROGRAM

REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1972

	BUDGET ESTIMATE	ACTUAL	OVER (UNDER) REALIZED	PERCENT REALIZED
Federal Title 6	$ 160,908	79,178	(81,729)	49.2
Federal Operating Agency Title 5	2,389,224	1,352,159	(1,037,064)	56.6
Total	$ 2,550,132	1,431,337	(1,118,794)	56.1

EXPENDITURES AND ENCUMBRANCES COMPARED TO AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS PER BUDGET	TOTAL EXPENDITURES AND ENCUMBRANCES	PERCENT EXPENDED AND ENCUMBERED
Federal Title 6	$ 160,908	79,178	49.2
Federal Operating Agency Title 5	2,389,224	1,352,159	56.6
Total	$ 2,550,132	1,431,337	56.1

( ) Red Figure

See Notes to Financial Statements, pages 10 and 11

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

School

District

Funds

SCHOOL DISTRICTS

SCHOOL DISTRICT FUNDS ARE NOT FUNDS OF THE COUNTY OF SAN DIEGO, BUT ARE PRESENTED BECAUSE THE SCHOOL DISTRICTS ARE REQUIRED BY LAW TO USE THE COUNTY TREASURY AS THEIR DEPOSITORY.

SCHOOL DISTRICT OPERATING AND BOND BUILDING FUNDS REFLECT ONLY CASH TRANSACTIONS RECORDED BY THE COUNTY TREASURER AND THE COUNTY AUDITOR AND CONTROLLER AND DO NOT CONTAIN ALL ASSETS, LIABILITIES OR FUND BALANCES OF THE SCHOOL DISTRICTS. THE RECORDING OF OTHER FINANCIAL TRANSACTIONS AND THE MAINTAINING OF THE RELATED RECORDS IS THE RESPONSIBILITY OF THE INDIVIDUAL DISTRICT.

THE FINANCIAL TRANSACTIONS OF SCHOOL DISTRICT DEBT SERVICE FUNDS, HOWEVER, ARE FULLY RECORDED AND REPORTED BY THE COUNTY AUDITOR AND CONTROLLER BECAUSE THE TREASURER OF THE COUNTY OF SAN DIEGO ACTS AS THE REDEMPTION AGENT FOR BONDS AND INTEREST COUPONS.

SCHOOL DISTRICTS HAVE SELF-GOVERNING BOARDS, BUT ARE SUBJECT TO GENERAL SUPERVISION BY THE COUNTY SUPERINTENDENT OF SCHOOLS. THE PRINCIPAL SOURCES OF REVENUE ARE STATE SUBVENTIONS BASED UPON THE AVERAGE DAILY ATTENDANCE IN THE DISTRICT IN THE PRECEDING YEAR, AND LOCAL PROPERTY TAXATION.

INCLUDED IN THE SCHOOL FUNDS ARE THE COUNTY SCHOOL SERVICE FUNDS ADMINISTERED BY THE COUNTY DEPARTMENT OF EDUCATION.

SCHOOL DISTRICT FUNDS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 9)	OPERATING (PAGE 94)	BUILDING (PAGE 102)	DEBT SERVICE (PAGE 108)	INTRAGOVERNMENTAL SERVICE (PAGE 116)
Cash in Treasury	$ 68,591,321	30,510,507	22,298,647	15,395,758	386,408
Collections in Transit	523	523			
Accounts Receivable	2,488,812		2,405,000	245	83,567
Due From Other Funds	19,146	3,225		15,921	
Due From Other Funds - Loans	100,000	100,000			
Inventory of Materials and Supplies	437,489				437,489
Investments	1,166,770	1,166,770			
Bonds Authorized - Unissued (Page 145)	27,780,600		27,780,600		
Total	$100,584,663	31,781,026	52,484,247	15,411,924	907,465
LIABILITIES AND EQUITIES					
Accounts Payable	$ 103,503				103,503
Due to Other Funds	17,602	1,680		15,921	
Due to Other Funds - Loans	100,000	100,000			
Contributed Capital	800,000				800,000
Deferred Bond Authorizations	27,780,600		27,780,600		
Fund Balance (School District)	56,386,954	31,679,345	24,703,647		3,961
Fund Balance Available	15,396,003			15,396,003	
Total	$100,584,663	31,781,026	52,484,247	15,411,924	907,465

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
BALANCE SHEET
June 30, 1972

	ASSETS			LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	TOTAL ASSETS	DUE TO OTHER FUNDS	FUND BALANCE	TOTAL LIABILITIES AND EQUITIES (PAGE 98)
ELEMENTARY SCHOOLS						
Alpine Union	$ 5,123		5,123		5,123	5,123
Bonsall Union	61,597		61,597		61,597	61,597
Cajon Valley Union	1,797,250		1,797,250		1,797,250	1,797,250
Cardiff	79,592		79,592		79,592	79,592
Chula Vista City	608,116		608,116		608,116	608,116
Dehesa	54,029		54,029		54,029	54,029
Del Mar Union	233,368		233,368		233,368	233,368
Dulzura	590		590		590	590
Encinitas Union	185,442		185,442		185,442	185,442
Escondido Union	1,077,849		1,077,849		1,077,849	1,077,849
Fallbrook Union	116,674	249,126	365,800		365,800	365,800
Jamul-Las Flores Union	35,931		35,931		35,931	35,931
Julian Union	56,453		56,453		56,453	56,453
Lakeside Union	220,804		220,804		220,804	220,804
La Mesa-Spring Valley	1,020,408		1,020,408		1,020,408	1,020,408
Lemon Grove	327,167	192 [i]	327,359		327,359	327,359
National	527,044		527,044		527,044	527,044
Pauma	73,629		73,629		73,629	73,629
Rancho Santa Fe	162,123		162,123		162,123	162,123
Rich Mar Union	198,733		198,733		198,733	198,733
San Pasqual Union	22,207		22,207		22,207	22,207
Santee	399,425		399,425		399,425	399,425
San Ysidro	173,816		173,816		173,816	173,816
Solana Beach	164,301		164,301		164,301	164,301
South Bay Union	336,682		336,682		336,682	336,682
Spencer Valley	16,367		16,367		16,367	16,367
Vallecitos	28,652		28,652		28,652	28,652
Valley Center Union	3,017		3,017		3,017	3,017
Warner Union	18,570		18,570		18,570	18,570
Total	8,004,970	249,318	8,254,288		8,254,288	8,254,288
UNION HIGH SCHOOLS						
Escondido	122,402		122,402		122,402	122,402
Fallbrook	56,318		56,318		56,318	56,318
Grossmont	2,147,987	9,922	2,157,910		2,157,910	2,157,910
Julian	62,172	1,176 [a]	63,348		63,348	63,348
San Dieguito	263,044		263,044		263,044	263,044
Sweetwater	1,264,519		1,264,519		1,264,519	1,264,519
Total	3,916,445	11,098	3,927,544		3,927,544	3,927,544

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS			LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	TOTAL ASSETS	DUE TO OTHER FUNDS	FUND BALANCE	TOTAL LIABILITIES AND EQUITIES (PAGE 98)
UNIFIED SCHOOLS						
Borrego Springs	$ 107,831		107,831		107,831	107,831
Carlsbad	703,206		703,206		703,206	703,206
Coronado	285,686		285,686		285,686	285,686
Coronado Unified Foundation Trust	542	10,000	10,542		10,542	10,542
Mountain Empire	107,666		107,666		107,666	107,666
Mountain Empire Unified Foundation Trust	6,065		6,065		6,065	6,065
Oceanside	211,252	897,720	1,108,973		1,108,973	1,108,973
Oceanside Unified-Deduct. Ins. Losses	10,000		10,000		10,000	10,000
Poway (formerly Poway Union Elementary)	292,691		292,691		292,691	292,691
Ramona	3,086		3,086		3,086	3,086
San Diego	8,175,626	331 [i]	8,175,957		8,175,957	8,175,957
Vista	813,114		813,114		813,114	813,114
Total	10,716,771	908,051	11,624,823		11,624,823	11,624,823
COMMUNITY COLLEGES						
Grossmont	443,587	322 [a]	443,909		443,909	443,909
Oceanside-Carlsbad	333,851	4 [a]	333,855		333,855	333,855
Palomar (formerly Northern San Diego County)	938,943		938,943		938,943	938,943
San Diego	2,635,444	984 [a]	2,636,429		2,636,429	2,636,429
Sweetwater	951,388	234 [a]	951,622		951,622	951,622
Total	5,303,215	1,544	5,304,760		5,304,760	5,304,760
SAN DIEGO AREA INSTRUCTION TELEVISION AUTH. FUND						
San Diego Unified	81,612		81,612		81,612	81,612
CHILD CARE CENTER FUNDS						
Chula Vista City-Development for Handicapped Minors	23,404		23,404		23,404	23,404
San Diego Unified	423,449		423,449		423,449	423,449
San Diego Unified Development Center for Handicapped Minors	12,374		12,374		12,374	12,374
Total	459,228		459,228		459,228	459,228
MISCELLANEOUS COUNTY SCHOOL FUNDS						
County School Service Fund	1,683,468	100,504 [l]	1,783,973	100,000 [c]	1,683,973	1,783,973
Junior College Tuition	60,322		60,322		60,322	60,322
School Dist. Payroll Revolving				504	(504)	
Forest Service School Fund	278		278		278	278
San Ysidro Elementary Model Cities	15,469		15,469		15,469	15,469
Total	1,759,538	100,504	1,860,042	100,504	1,759,538	1,860,042

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
BALANCE SHEET
June 30, 1972
Continued

PUBLIC EMPLOYMENT PROGRAM	ASSETS			LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	TOTAL ASSETS	DUE TO OTHER FUNDS	FUND BALANCE	TOTAL LIABILITIES AND EQUITIES (PAGE 98)
ELEMENTARY SCHOOLS						
Alpine Union	$ 3,956		3,956		3,956	3,956
Bonsall Union	495		495		495	495
Cajon Valley Union	11,560		11,560		11,560	11,560
Cardiff	772		772		772	772
Chula Vista City	4,435		4,435		4,435	4,435
Dehesa	4,897		4,897		4,897	4,897
Encinitas Union						
Escondido Union	27,541		27,541		27,541	27,541
Fallbrook Union	3,688		3,688		3,688	3,688
Jamul-Las Flores Union	1,812		1,812		1,812	1,812
Julian Union	1,788		1,788		1,788	1,788
Lakeside Union	22,054		22,054		22,054	22,054
La Mesa-Spring Valley	24,795		24,795		24,795	24,795
Lemon Grove	223		223		223	223
National	7,481		7,481		7,481	7,481
Pauma	1,463		1,463		1,463	1,463
Rancho Santa Fe	7,973		7,973		7,973	7,973
Rich Mar Union	2,499		2,499		2,499	2,499
Solana Beach	1,356		1,356		1,356	1,356
Santee	8,996		8,996		8,996	8,996
San Ysidro	1,140		1,140		1,140	1,140
South Bay Union	7,640		7,640		7,640	7,640
Vallecitos	801		801		801	801
Valley Center Union						
Warner Union	3,983		3,983		3,983	3,983
UNION HIGH SCHOOLS						
Escondido	1,328		1,328		1,328	1,328
Fallbrook	7,238		7,238		7,238	7,238
Julian				1,176	(1,176)	
San Dieguito	3,490		3,490		3,490	3,490
Sweetwater	3,775		3,775		3,775	3,775
UNIFIED SCHOOLS						
Coronado	3,431		3,431		3,431	3,431
Carlsbad	8,779		8,779		8,779	8,779
Mountain Empire	249		249		249	249
Oceanside	915		915		915	915
Poway	456		456		456	456
Ramona	4,728		4,728		4,728	4,728
Vista	19,506		19,506		19,506	19,506

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS			LIABILITIES AND EQUITIES		
COMMUNITY COLLEGES	CASH IN TREASURY	INVESTMENTS	TOTAL ASSETS	DUE TO OTHER FUNDS	FUND BALANCE	TOTAL LIABILITIES AND EQUITIES (PAGE 98)
Grossmont	$ 54,260		54,260		54,260	54,260
Palomar	757		757		757	757
Oceanside-Carlsbad	952		952		952	952
Sweetwater	7,496		7,496		7,496	7,496
Total	268,725		268,725	1,176	267,549	268,725
Total	$ 30,510,507	1,270,518	31,781,026	101,680	31,679,345	31,781,026

a Due from Other Funds
i Collections in Transit
c Due to Other Funds - Loans
1 Includes 100,000.00 Due From Other Funds - Loans
504.85 Due From Other Funds

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
FUND BALANCE
Year Ended June 30, 1972

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 94)
ELEMENTARY				
Alpine Union	$ 17,105	712,654	724,636	5,123
Bonsall Union	70,635	409,662	418,700	61,597
Cajon Valley Union	1,594,864	11,576,601	11,374,215	1,797,250
Cardiff	35,343	609,459	565,210	79,592
Carlsbad Union	378,949	(2)	378,947	
Chula Vista City	732,582	15,356,913	15,481,378	608,116
Dehesa	52,900	87,993	86,864	54,029
Del Mar Union	241,485	877,613	885,730	233,368
Dulzura	1,544	7,324	8,278	590
Encinitas Union	116,907	1,253,011	1,184,476	185,442
Escondido Union	688,880	8,538,729	8,149,760	1,077,849
Fallbrook Union	133,578	2,777,145	2,544,923	365,800
Jamul-Las Flores Union	33,982	452,932	450,983	35,931
Julian Union	58,633	274,801	276,981	56,453
Lakeside Union	164,634	2,952,398	2,896,228	220,804
La Mesa-Spring Valley	423,331	14,288,725	13,691,647	1,020,408
Lemon Grove	395,704	3,522,146	3,590,491	327,359
National	397,233	4,596,169	4,466,358	527,044
Oceanside Union	491,625	625	492,250	
Pauma	76,088	235,599	238,058	73,629
Rancho Santa Fe	156,128	668,176	662,181	162,123
Rich Mar Union	151,741	1,543,591	1,496,599	198,733
San Pasqual Union	25,986	66,342	70,120	22,207
Santee	438,454	5,108,180	5,147,210	399,425
San Ysidro	112,510	1,740,186	1,678,881	173,816
Solana Beach	109,654	810,737	756,091	164,301
South Bay Union	363,034	5,126,360	5,152,712	336,682
Spencer Valley	14,987	20,520	19,141	16,367
Vallecitos	16,175	153,187	140,710	28,652
Valley Center Union	14,763	540,600	552,346	3,017
Warner Union	11,740	169,077	162,247	18,570
Total	7,521,189	84,477,468	83,744,368	8,254,288
UNION HIGH SCHOOLS				
Escondido	235,450	5,501,513	5,614,561	122,402
Fallbrook	52,411	2,107,118	2,103,212	56,318
Grossmont	2,173,574	24,630,220	24,645,884	2,157,910
Grossmont Union High Foundation Trust	10,000	(10,000)		
Julian	43,877	365,990	346,520	63,348
Oceanside-Carlsbad	820,127	678	820,805	
San Dieguito	149,836	5,053,168	4,939,960	263,044
Sweetwater	407,122	23,153,792	22,296,395	1,264,519
Total	3,892,400	60,802,483	60,767,340	3,927,544

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
FUND BALANCE
Year Ended June 30, 1972
Continued

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 94)
UNIFIED SCHOOLS				
Borrego Springs	$ 79,912	643.846	615,927	107,831
Carlsbad		5,607,584	4,904,378	703,206
Coronado	279,096	3,622,678	3,616,088	285,686
Coronado Unified Foundation Trust	10,506	436	400	10,542
Mountain Empire	142,323	1,083,818	1,118,475	107,666
Mountain Empire Unified Foundation Trust		6,065		6,065
Oceanside		11,853,429	10,744,455	1,108,973
Oceanside Unified Deductible Insurance Losses		10,000		10,000
Poway (formerly Poway Union Elementary)	424,665	7,142,828	7,274,802	292,691
Ramona	72,020	1,602,624	1,671,558	3,086
San Diego	7,119,202	126,092,726	125,035,971	8,175,957
Vista	888,864	8,700,618	8,776,369	813,114
Total	9,016,592	166,366,657	163,758,426	11,624,823
COMMUNITY COLLEGES				
Grossmont	1,535,100	8,295,852	9,387,043	443,909
Oceanside-Carlsbad	344,765	1,927,457	1,938,367	333,855
Palomar (formerly Northern San Diego County)	886,575	4,997,068	4,944,700	938,943
San Diego	3,055,902	21,961,418	22,380,891	2,636,429
Sweetwater	818,935	6,177,361	6,044,675	951,622
Total	6,641,279	43,359,157	44,695,677	5,304,760
SAN DIEGO AREA INSTRUCTIONAL TELEVISION AUTHORITY FUND				
San Diego Unified	106,699	381,057	406,144	81,612
CHILD CARE CENTER FUNDS				
Chula Vista City-Development for Handicapped Minors	21,620	77,029	75,245	23,404
San Diego Unified	634,234	2,546,580	2,757,365	423,449
San Diego Unified Development Center for Handicapped Minors	6,383	194,676	188,685	12,374
Total	662,238	2,818,286	3,021,296	459,228
MISCELLANEOUS COUNTY SCHOOL FUNDS				
Elementary Area Tax Support		12,878,453	12,878,453	
County School Service Fund	624,058	8,644,350	7,584,435	1,683,973
Junior College Tuition	15,863	1,316,568	1,272,110	60,322
School District Payroll Revolving		160,990,652	160,991,157	(504)
Forest Service School Fund	153	11,273	11,148	278
San Ysidro Elementary Model Cities	961	730,781	716,274	15,469
Total	641,036	184,572,080	183,453,579	1,759,538

( ) Red Figure
See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
FUND BALANCE
Year Ended June 30, 1972
Continued

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 94)
PUBLIC EMPLOYMENT PROGRAM				
Elementary Schools				
Alpine Union	$	20,011	16,055	3,956
Bonsall Union		10,922	10,426	495
Cajon Valley Union		75,335	63,775	11,560
Cardiff		19,065	18,292	772
Chula Vista City		146,657	142,222	4,435
Dehesa		13,655	8,757	4,897
Encinitas Union		12,358	12,357	
Escondido Union		81,615	54,073	27,541
Fallbrook Union		21,563	17,874	3,688
Jamul-Las Flores Union		15,460	13,648	1,812
Julian Union		15,032	13,243	1,788
Lakeside Union		22,054		22,054
La Mesa-Spring Valley		135,746	110,950	24,795
Lemon Grove		28,446	28,222	223
National		7,481		7,481
Pauma		8,824	7,361	1,463
Rancho Santa Fe		10,276	2,303	7,973
Richmar Union		14,799	12,300	2,499
Solana Beach		13,855	12,498	1,356
Santee		42,879	33,882	8,996
San Ysidro		57,263	56,122	1,140
South Bay Union		53,304	45,664	7,640
Vallecitos		13,995	13,193	801
Valley Center Union		17,676	17,676	
Warner Union		15,177	11,193	3,983
Union High Schools				
Escondido		42,330	41,002	1,328
Fallbrook		14,278	7,039	7,238
Julian		26,695	27,871	(1,176)
San Dieguito		49,957	46,466	3,490
Sweetwater		136,175	132,399	3,775
Unified Schools				
Coronado		20,885	17,454	3,431
Carlsbad		39,052	30,272	8,779
Mountain Empire		14,531	14,281	249
Oceanside		78,774	77,859	915
Poway		51,472	51,015	456
Ramona		16,229	11,501	4,728
Vista		88,492	68,986	19,506

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SCHOOL OPERATING FUNDS
FUND BALANCE
Year Ended June 30, 1972
Continued

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 94)
Community Colleges				
Grossmont	$	54,260		54,260
Palomar		52,005	51,247	757
Oceanside-Carlsbad		22,243	21,290	952
Sweetwater		9,292	1,796	7,496
Misc. County Schools				
CSSF		9,997	9,997	
Total		1,600,132	1,332,582	267,549
Total	$28,481,438	544,377,323	541,179,415	31,679,345

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUNDS
BALANCE SHEET
June 30, 1972

BOND FUNDS	ASSETS				LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL	DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 105)	TOTAL
ELEMENTARY SCHOOLS							
Alpine Union	$		415,000	415,000	415,000		415,000
Bonsall Union	84,539			84,539		84,539	84,539
Cajon Valley Union	195,588		3,254,000	3,449,588	3,254,000	195,588	3,449,588
Carlsbad Union			600	600	600		600
Chula Vista City	845,848		4,100,000	4,945,848	4,100,000	845,848	4,945,848
Dehesa	21		146,000	146,021	146,000	21	146,021
Del Mar Union	467,893		405,000	872,893	405,000	467,893	872,893
Encinitas Union	243,542			243,542		243,542	243,542
Escondido Union	2,421,981		685,000 [1]	3,106,981	685,000 [1]	2,421,981	3,106,981
Fallbrook Union	18,345			18,345		18,345	18,345
Jamul-Las Flores Union		185,000 [o]	184,000	369,000	184,000	185,000 [1]	369,000
Lakeside Union	370		476,000	476,370	476,000	370	476,370
La Mesa-Spring Valley	5,302		3,000	8,302	3,000	5,302	8,302
Lemon Grove	17,682			17,682		17,682	17,682
National	92,833			92,833		92,833	92,833
Pauma	2,028			2,028		2,028	2,028
Rancho Santa Fe			375,000	375,000	375,000		375,000
Rich Mar Union	40,552		3,000	43,552	3,000	40,552	43,552
San Pasqual Union			108,000	108,000	108,000		108,000
Santee	100,288		2,405,000	2,505,288	2,405,000	100,288	2,505,288
San Ysidro	115,000		1,965,000	2,080,000	1,965,000	115,000	2,080,000
Solana Beach	189,392			189,392		189,392	189,392
South Bay Union	51,355		1,195,000	1,246,355	1,195,000	51,355	1,246,355
Vallecitos			13,000	13,000	13,000		13,000
Total	4,892,567	185,000	15,732,600	20,810,167	15,732,600	5,077,567	20,810,167
UNION HIGH SCHOOLS							
Escondido	480,716			480,716		480,716	480,716
Fallbrook	602			602		602	602
Grossmont	2,755,797			2,755,797		2,755,797	2,755,797
San Dieguito	5,373,350		2,100,000	7,473,350	2,100,000	5,373,350	7,473,350
Sweetwater		2,220,000 [o]		2,220,000		2,220,000	2,220,000
Total	8,610,467	2,220,000	2,100,000	12,930,467	2,100,000	10,830,467	12,930,467

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUNDS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS				LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL	DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 105)	TOTAL
BOND FUNDS - CONTINUED							
UNIFIED SCHOOLS							
Carlsbad	$ 13,738			13,738		13,738	13,738
Oceanside	517,437			517,437		517,437	517,437
Poway	773,360		9,250,000	10,023,360	9,250,000	773,360	10,023,360
Ramona			93,000	93,000	93,000		93,000
San Diego	274,240			274,240		274,240	274,240
Vista			605,000	605,000	605,000		605,000
Total	1,578,777		9,948,000	11,526,777	9,948,000	1,578,777	11,526,777
COMMUNITY COLLEGES							
Grossmont	4,474			4,474		4,474	4,474
Total Bond Funds	15,086,287	2,405,000	27,780,600	45,271,887	27,780,600	17,491,287	45,271,887
STATE SCHOOL BUILDING FUNDS							
ELEMENTARY SCHOOLS							
Cajon Valley Union	1,914			1,914		1,914	1,914
Chula Vista	45,078			45,078		45,078	45,078
Escondido Union	23,966			23,966		23,966	23,966
Rich Mar Union	1			1		1	1
Jamul-Las Flores Union	140			140		140	140
Lakeside Union	239,284			239,284		239,284	239,284
La Mesa-Spring Valley	52,748			52,748		52,748	52,748
Santee	101,917			101,917		101,917	101,917
San Ysidro	359,000			359,000		359,000	359,000
South Bay Union	30,042			30,042		30,042	30,042
Total	854,096			854,096		854,096	854,096
UNION HIGH SCHOOLS							
Sweetwater	920,931			920,931		920,931	920,931
Total	920.931			920,931		920,931	920,931
UNIFIED SCHOOLS							
Carlsbad	9,116			9,116		9,116	9,116
Borrego Springs	5			5		5	5
Oceanside	42,140			42,140		42,140	42,140
Poway (formerly Poway Union Elementary)	517,513			517,513		517,513	517,513
Ramona	251			251		251	251
San Diego	18,555			18,555		18,555	18,555
Vista	480,092			480,092		480,092	480,092
Total	1,067,675			1,067,675		1,067,675	1,067,675
Total State School Building	2,842,704			2,842,704		2,842,704	2,842,704

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUNDS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS				LIABILITIES AND EQUITIES		
	CASH IN TREASURY	INVESTMENTS	BONDS AUTHORIZED UNISSUED (PAGE 145)	TOTAL	DEFERRED BOND AUTHORIZATIONS	FUND BALANCE (PAGE 105)	TOTAL
SPECIAL RESERVE FUNDS - BUILDING							
ELEMENTARY SCHOOLS							
Del Mar Union	$ 50,000			50,000		50,000	50,000
Bonsall Union	114			114		114	114
Fallbrook Union	139,710			139,710		139,710	139,710
Jamul-Las Flores Union	52,629			52,629		52,629	52,629
Rancho Santa Fe	784			784		784	784
Solana Beach	27			27		27	27
South Bay Union	53,810			53,810		53,810	53,810
Total	297,077			297,077		297,077	297,077
UNION HIGH SCHOOLS							
Fallbrook	89,212			89,212		89,212	89,212
San Dieguito	66,311			66,311		66,311	66,311
Total	155,524			155,524		155,524	155,524
UNIFIED SCHOOLS							
Oceanside	13,080			13,080		13,080	13,080
Coronado	150,019			150,019		150,019	150,019
Vista	284			284		284	284
Poway	5,660			5,660		5,660	5,660
Total	169,044			169,044		169,044	169,044
COMMUNITY COLLEGES							
Grossmont	957,287			957,287		957,287	957,287
Oceanside-Carlsbad	13,011			13,011		13,011	13,011
Palomar	34,955			34,955		34,955	34,955
San Diego	2,266,891			2,266,891		2,266,891	2,266,891
Sweetwater	475,862			475,862		475,862	475,862
Total	3,748,008			3,748,008		3,748,008	3,748,008
Total Special Reserve - Building	4,369,655			4,369,655		4,369,655	4,369,655
Total (Page 93)	$ 22,298,647	2,405,000	27,780,600	52,484,247	27,780,600	24,703,647	52,484,247

o accounts receivable
1 includes Orange Glen

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUNDS
FUND BALANCE
Year Ended June 30, 1972

BOND FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 102)
ELEMENTARY SCHOOLS				
Bonsall Union	$ 92,944		8,404	84,539
Cajon Valley Union	211,875	11,242	27,528	195,588
Cardiff		13,000	13,000	
Chula Vista City	420,769	1,343,757	918,678	845,848
Dehesa	21			21
Del Mar Union	326,501	195,000	53,607	467,893
Encinitas Union		245,000	1,457	243,542
Escondido Union	711,459	1,747,900	37,378	2,421,981
Fallbrook Union	40,816		22,471	18,345
Jamul-Las Flores Union		185,000		185,000
Julian Union	1,290	18,017	19,308	
Lakeside Union	37	527,540	527,207	370
La Mesa-Spring Valley	3,493	1,808		5,302
Lemon Grove	17,682			17,682
National	251,148		158,315	92,833
Oceanside Union	819,980	(394,445)	425,535	
Pauma	9,636		7,607	2,028
Rancho Santa Fe	273,491	109,540	383,032	
Rich Mar Union	40,552			40,552
Santee	119,281	123,269	142,262	100,288
San Ysidro		385,000	270,000	115,000
Solana Beach	595,830		406,438	189,392
South Bay Union	22,024	29,278	(51)	51,355
Total	3,958,839	4,540,909	3,422,181	5,077,567
UNION HIGH SCHOOLS				
Escondido	2,284,695	326,474	2,130,452	480,716
Fallbrook	602			602
Grossmont	2,898,001	219,088	361,292	2,755,797
Oceanside-Carlsbad	1,180,614	(100,000)	1,080,614	
San Dieguito	307,740	5,500,866	435,255	5,373,350
Sweetwater		4,460,000	2,240,000	2,220,000
Total	6,671,654	10,406,429	6,247,615	10,830,467
UNIFIED SCHOOLS				
Carlsbad		34,556	20,817	13,738
Oceanside		2,532,136	2,014,698	517,437
Poway	1,901,454	353,791	1,481,885	773,360
San Diego	488,243	264,974	478,978	274,240
Vista	62,624		62,624	
Total	2,452,322	3,185,458	4,059,003	1,578,777

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUNDS
FUND BALANCE
Year Ended June 30, 1972
Continued

BOND FUNDS - contd	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 102)
COMMUNITY COLLEGES				
Grossmont	$ 157,138	298,137	450,801	4,474
San Diego Community College	244,838	13,754	258,592	
Total	401,976	311,891	709,394	4,474
Total Bond Funds	13,484,793	18,444,689	14,438,194	17,491,287
STATE SCHOOL BUILDING FUNDS				
ELEMENTARY SCHOOLS				
Cajon Valley Union	1,524	1,190	800	1,914
Cardiff	3	(3)		
Carlsbad Union	8,508		8,508	
Chula Vista City	42,648	180,510	178,080	45,078
Escondido Union	24,562	3,705	4,301	23,966
Jamul-Las Flores Union	10,495	4,274	14,628	140
Lakeside Union	14,577	940,470	715,763	239,284
La Mesa-Spring Valley	411,016	533,396	891,664	52,748
Oceanside Union	5,869		5,869	
Rich Mar Union		341	339	1
Santee	427,533	1,670,402	1,996,017	101,917
San Ysidro	115,235	946,742	702,977	359,000
South Bay Union	190,091	715,930	875,978	30,042
Total	1,252,064	4,996,961	5,394,929	854,096
UNION HIGH SCHOOLS				
Escondido	527	13	541	
Sweetwater	1,930,627	5,356,336	6,366,031	920,931
Total	1,931,154	5,356,350	6,366,573	920,931
UNIFIED SCHOOLS				
Borrego Springs	92	6	93	5
Carlsbad		9,116		9,116
Oceanside		141,845	99,705	42,140
Poway (formerly Poway Union Elementary)	254,986	3,222,389	2,959,862	517,513
Ramona	233	18		251
San Diego	66,709	7,466	55,620	18,555
Vista	207,740	4,333,455	4,061,103	480,092
Total	529,761	7,714,298	7,176,384	1,067,675
Total State School Building Funds	3,712,981	18,067,609	18,937,886	2,842,704

See Notes to Financial Statement, pages 10 and 11

SCHOOL BOND AND BUILDING FUND
FUND BALANCE
Year Ended June 30, 1972
Continued

SPECIAL RESERVE - BUILDING FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 102)
ELEMENTARY SCHOOLS				
Bonsall Union	$ 106	8		114
Cajon Valley Union	106	2	108	
Del Mar Union		50,000		50,000
Fallbrook Union	128,743	76,389	65,422	139,710
Jamul-Las Flores Union	32,000	22,429	1,800	52,629
Oceanside Union	234,868		234,868	
Rancho Santa Fe	92,733	4,296	96,244	784
Solana Beach	61,528	1,135	62,636	27
South Bay Union	49,035	4,774		53,810
Total	599,122	159,035	461,080	297,077
UNION HIGH SCHOOLS				
Fallbrook	5,573	89,093	5,454	89,212
San Dieguito	220,662	105,344	259,695	66,311
Total	226,236	194,437	265,150	155,524
UNIFIED SCHOOLS				
Coronado	1,920	186,757	38,658	150,019
Oceanside		315,793	302,713	13,080
Poway		81,589	75,928	5,660
Vista	263	21		284
Total	2,183	584,161	417,300	169,044
COMMUNITY COLLEGES				
Grossmont	915,543	103,513	61,770	957,287
Oceanside-Carlsbad	8,857	48,280	44,126	13,011
Palomar	4,880	273,776	243,701	34,955
San Diego	977,805	2,194,477	905,391	2,266,891
Sweetwater	400,731	622,047	546,917	475,862
Total	2,307,818	3,242,096	1,801,906	3,748,008
Total Special Reserve - Building	3,135,361	4,179,731	2,945,437	4,369,655
Total	$ 20,333,135	40,692,030	36,321,519	24,703,647

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
BALANCE SHEET
June 30, 1972

ELEMENTARY SCHOOLS	ASSETS			LIABILITIES & EQUITIES
	CASH IN TREASURY	ACCOUNTS RECEIVABLE	TOTAL	FUND BALANCE (PAGE 110)
Alpine Union 1950-1959 B	$ 15,887		15,887	15,887
Bonsall Union 1956 - 1970	73,291		73,291	73,291
Borrego 1951-1956 A (now Borrego Unified School District)	4,312		4,312	4,312
Cajon Valley Union 1946 - 1970 A	408,735	18	408,754	408,754
Cardiff 1953 - 1961 B	15,004		15,004	15,004
Carlsbad Union 1951 - 1966 C	127,692		127,692	127,692
Chula Vista City 1951 - 1970 C	661,927		661,927	661,927
Dehesa 1959 B	2,498		2,498	2,498
Del Mar Union 1955 - 1970 C	127,024		127,024	127,924
Encinitas Union 1952 - 1969 C	73,607		73,607	73,607
Escondido Union 1949 - 1969 A	360,496	20	360,516	360,516
Fallbrook Union 1950 - 1968 C	157,840		157,840	157,840
Jamul-Las Flores Union 1951 - 1970 B	28,786		28,786	28,786
Julian Union 1959 - 1970	16,413		16,413	16,413 [b]
Lakeside Union 1953 - 1971 A	39,488	10,000 [a]	49,488	49,488
La Mesa-Spring Valley 1951 - 1964 E	359,835	17	359,852	359,852
Lemon Grove 1950 - 1960 B	66,959		66,959	66,959
National 1952 - 1966	114,703		114,703	114,703
Oceanside 1952 - 1968 A (includes Oceanside and Oceanside-Libby Union)	244,018		244,018	244,018
Orange Glen 1953 - 1968 B	25,330		25,330	25,330
Pauma 1962 - 1967	18,553		18,553	18,553
Poway (now Poway Unified School District) 1952 - 1960 E (including Pomerado Union and Poway Union)	31,419		31,419	31,419
Rancho Santa Fe 1955 - 1970 B	59,779		59,779	59,779
Rich Mar Union 1957 A - 1964 D	114,088		114,088	114,088
San Pasqual 1970	`6,454		6,454	6,454
Santee 1950 - 1970 A	121,808		121,808	121,808
San Ysidro 1953 - 1970 B	62,524		62,524	62,524
Solana Beach 1955 - 1969 B	114,387	5,762 [a]	120,149	120,149 [b]
South Bay Union 1950 - 1968 B	98,391		98,391	98,391
Vallecitos 1954 - 1958 B	3,672		3,672	3,672
Valley Center Union 1952 - 1966 B	25,565		25,565	25,565
Warner Union 1968	2,597		2,597	2,597
Total	3,583,097	15,818	3,598,916	3,598,916

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
BALANCE SHEET
June 30, 1972
Continued

	ASSETS			LIABILITIES & EQUITIES
	CASH IN TREASURY	ACCOUNTS RECEIVABLE	TOTAL	FUND BALANCE (PAGE 110)
HIGH SCHOOLS				
Escondido Union 1952 - 1969 C.	$ 673,770		673,770	673,770
Fallbrook Union 1954 - 1968.	113,843		113,843	113,843
Grossmont Union 1951 - 1968 B.	1,286,722	20	1,286,742	1,286,742
Oceanside-Carlsbad Union 1956 - 1969	2	158 [a]	160	160
San Dieguito Union 1951 - 1972 A	182,292		182,292	182,292
Sweetwater Union 1951 -1969 C.	819,795	130	819,925	819,925
Total.	3,076,426	308	3,076,735	3,076,735
UNIFIED SCHOOLS				
Borrego Springs 1964 A & B	43,339		43,339	43,339
Carlsbad Unified (portion of Oceanside-Carlsbad Union High).	82,101		82,052	82,101 [b]
Coronado 1951 - 1968	87,673		87,673	87,673
Oceanside Unified 1968 B (portion of Oceanside-Carlsbad Union High)	294,094		293,985	294,094 [b]
Poway 1952 - 1970 B (includes Poway Unified Portion of Escondido High)	445,389		445,389	445,389
Ramona 1953 - 1966 A	65,215		65,215	65,215
San Diego 1951 - 1966 B.	5,185,046		5,185,046	5,185,046
Vista 1948 - 1970 A.	297,686	38	297,725	297,725
Total.	6,500,547	38	6,500,585	6,500,585
COMMUNITY COLLEGES				
Grossmont 1962 A - 1966 C.	611,500		611,500	611,500
Oceanside-Carlsbad 1961.	155,598		155,598	155,598
Palomar 1955 - 1963 B (includes Northern San Diego County).	243,592		243,592	243,592
San Diego 1953 A - 1966 B (portion of San Diego Unified)	841,330		841,330	841,330
Sweetwater 1961 A - 1966 B	383,664		383,664	383,664
Total.	2,235,686		2,235,686	2,235,686
Total (Page 93)	$15,395,758	16,166	15,411,924	15,411,924

a Due from Other Funds
b Includes 15,921 due to Other Funds

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972

ELEMENTARY SCHOOLS	BEGINNING BALANCE	ADD: ESTIMATED REVENUE (PAGE 112)	ADD: REVENUE EXCESS OF ESTIMATE (PAGE 112)	ADD: UNEXPENDED APPROPRIATIONS (PAGE 114)	DEDUCT: APPROPRIATIONS (PAGE 114)	ENDING BALANCE (PAGE 108)
Alpine Union 1950-1959 B	$ 22,284	11,021	1,728	14,158	33,306	15,877
Bonsall Union 1956-1970	75,669	79,136	14,113	59,178	154,805	73,291
Borrego 1951-1956 A (now Borrego Unified School District)	7,071	4,069	637	3,675	11,141	4,312
Cajon Valley Union 1946-1970 A	495,985	348,818	59,552	347,490	843,091	408,754
Cardiff 1953-1961 B	14,970	18,416	889	14,115	33,387	15,004
Carlsbad Union 1951-1966 C	150,520	164,197	7,499	117,710	312,235	127,692
Chula Vista City 1951-1970 C (includes Otay 1951)	536,174	1,121,172	57,344	604,583	1,657,346	661,927
Dehesa 1959 B	2,627	2,622	98	2,400	5,250	2,498
Del Mar Union 1955-1970 C	68,720	138,511	29,285	97,738	207,232	127,024
Encinitas Union 1952-1969 C	87,577	78,994	6,760	66,846	166,571	73,607
Escondido Union 1949-1969 A	337,473	261,141	137,337	223,179	598,615	360,516
Fallbrook Union 1950-1968 C	159,016	193,537	8,565	149,275	352,553	157,840
Jamul-Las Flores Union 1951-1970 B	17,512	38,078	1,945	26,841	55,591	28,786
Julian Union 1970	21,658	279	2,601	3,373	21,498	6,413
Lakeside Union 1953-1971 A	45,667	83,965	8,686	40,802	129,633	49,488
La Mesa-Spring Valley 1951-1964 E	368,914	467,317	25,427	332,389	834,196	359,852
Lemon Grove 1950-1960 B	70,577	105,402	7,615	59,343	175,979	66,959
National 1952-1966	119,321	142,158	26,425	88,278	261,480	114,703
Oceanside 1952-1968 A (includes Oceanside and Oceanside-Libby Union)	365,882	105,781	40,100	203,918	471,664	244,018
Orange Glen 1953-1968 B	28,184	37,135	821	24,508	65,320	25,330
Pauma 1962-1967	19,102	19,682	1,428	17,125	38,785	18,553
Poway (now Poway Unified School District) 1952-1960 E (including Pomerado Union and Poway Union)	34,170	60,779	422	30,997	94,950	31,419
Rancho Santa Fe 1955-1970 B	43,423	65,196	12,160	47,618	108,620	59,779
Rich Mar Union 1957 A - 1964 D	117,683	107,655	10,294	103,793	225,338	114,088
San Pasqual 1970	8,524	5,084	(89)	6,543	13,608	6,454
Santee 1950-1970 A	68,004	172,059	16,094	105,714	240,063	121,808
San Ysidro 1953-1970 B	34,766	60,336	5,656	56,868	95,103	62,524
Solana Beach 1955-1969 B	127,541	51,421	38,988	75,399	178,962	114,387
South Bay Union 1950-1968 B	98,367	114,765	9,016	89,375	213,133	98,391
Vallecitos 1954-1958 B	3,950	4,059	23	3,648	8,010	3,672
Valley Center Union 1952-1966 B	28,768	34,940	1,478	24,086	63,708	25,565
Warner Union 1968	2,329	3,145	122	2,475	5,475	2,597
Total	3,582,443	4,100,886	533,034	3,043,449	7,676,659	3,583,154
HIGH SCHOOLS						
Escondido Union 1952-1969 C	506,427	774,389	125,233	548,536	1,280,817	673,770
Fallbrook Union 1954-1968	119,050	171,716	9,576	104,266	290,767	113,843
Grossmont Union 1951-1968 B	1,096,952	1,399,258	304,615	953,776	2,467,860	1,286,742
Oceanside-Carlsbad Union 1956-1969	482,909		(482,748)			160
San Dieguito Union 1951-1972 A	186,990	142,623	45,341	136,951	329,613	182,292
Sweetwater Union 1951-1969 C	721,133	1,266,540	110,144	709,781	1,987,673	819,925
Total	3,113,463	3,754,529	112,163	2,453,311	6,356,732	3,076,735

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
FUND BALANCE AVAILABLE
Year Ended June 30, 1972
Continued

UNIFIED SCHOOLS	BEGINNING BALANCE	ADD: ESTIMATED REVENUE (PAGE 112)	ADD: REVENUE EXCESS OF ESTIMATE (PAGE 112)	ADD: UNEXPENDED APPROPRIATIONS (PAGE 114)	DEDUCT: APPROPRIATIONS (PAGE 114)	ENDING BALANCE (PAGE 108)
Borrego Springs 1964 A & B	$ 42,629	50,384	2,878	40,461	93,013	43,339
Carlsbad (includes Carlsbad Unified portion of Oceanside-Carlsbad Union)		59,573	176,869	55,290	209,680	82,052
Coronado 1951-1968	85,971	118,582	5,537	82,135	204,554	87,673
Oceanside 1968 B (includes Oceanside Unified portion of Oceanside-Carlsbad Union)		210,078	426,201	200,585	542,880	293,985
Poway 1952-1970 B (includes Poway Unified portion of Escondido High)	230,541	641,155	139,905	305,483	871,696	445,389
Ramona 1953-1966 A	58,999	79,622	669	64,546	138,621	65,215
San Diego 1951-1966 B	5,669,272	6,402,328	395,281	4,789,765	12,071,601	5,185,046
Vista 1948-1970 A	222,400	492,969	15,856	281,869	715,370	297,725
Total	6,309,815	8,054,694	1,163,199	5,820,137	14,847,420	6,500,427
COMMUNITY COLLEGES						
Grossmont 1962-1966 C	580,096	856,765	55,484	556,016	1,436,861	611,500
Oceanside-Carlsbad 1961	166,991	197,741	12,295	143,303	364,733	155,598
Palomar 1955-1963B (includes Northern San Diego County)	214,393	302,155	19,832	223,759	516,549	243,592
San Diego 1953 A - 1966 B (portion of San Diego Unified)	887,503	954,398	121,146	720,184	1,841,901	841,330
Sweetwater 1961-A - 1966 B	358,781	499,019	21,101	362,562	857,801	383,664
Total	2,207,765	2,810,081	229,859	2,005,826	5,017,846	2,235,686
Total (Page 93)	$ 15,213,487	18,720,191	2,038,257	13,322,725	33,898,658	15,396,003

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
REVENUE ESTIMATED AND ACTUAL
Year Ended June 30, 1972

	ESTIMATED (PAGE 110)	ACTUAL					OVER REALIZED (PAGE 110)
		TAXES					
		CURRENT SECURED	CURRENT UNSECURED	PRIOR YEAR	OTHER	TOTAL	
ELEMENTARY SCHOOLS							
Alpine Union 1950 - 1959B	$ 11,021	10,139	400	736	1,474	12,750	1,728
Bonsall Union 1956 - 1970	79,136	75,510	1,950	3,904	11,883	93,249	14,113
Borrego 1951 - 1956A (now Borrego Unified School District)	4,069	4,090	54	255	307	4,707	637
Cajon Valley Union 1946 - 1970A	348,818	294,906	31,257	10,604	71,602	408,370	59,552
Cardiff 1953 - 1961B	18,416	16,268	900	305	1,832	19,306	889
Carlsbad Union 1951 - 1966C	164,197	142,755	11,068	3,760	14,113	171,696	7,499
Chula Vista City 1951 - 1970C (includes Otay 1951)	1,121,172	980,751	69,529	8,841	119,394	1,178,517	57,344
Dehesa 1959B	2,622	2,455	76	78	109	2,721	98
Del Mar Union 1955 - 1970C	138,511	133,327	934	882	32,653	167,797	29,285
Encinitas Union 1952 - 1969C	78,994	70,484	3,244	1,947	10,078	85,754	6,760
Escondido Union 1949 - 1969A	261,141	223,915	14,976	8,100	151,486	398,479	137,337
Fallbrook Union 1950 - 1968C	193,537	186,774	395	794	14,138	202,102	8,565
Jamul-Las Flores Union 1951 - 1970B	38,078	36,132	473	1,087	2,330	40,023	1,945
Julian Union 1970	279	141	306	573	1,857	2,880	2,601
Lakeside Union 1953 - 1971A	83,965	75,990	2,071	4,638	9,951	92,652	8,686
La Mesa-Spring Valley 1951 - 1964E	467,317	414,624	22,320	5,412	50,387	492,745	25,427
Lemon Grove 1950 - 1960B	105,402	88,820	8,335	840	15,021	113,017	7,615
National 1952 - 1966	142,158	110,769	21,867	3,422	32,525	168,584	26,425
Oceanside 1952 - 1968A (includes Oceanside and Oceanside-Libby Union)	105,781	84,203	15,464	3,541	42,673	145,882	40,100
Orange Glen 1953 - 1968B	37,155	34,145	336	652	2,823	37,957	821
Pauma 1962 - 1967	19,682	19,077	135	459	1,439	21,111	1,428
Poway (now Poway Unified School District) 1952 - 1960E (including Pomerado Union and Poway Union)	60,779	48,756	5,557	990	5,896	61,201	422
Rancho Santa Fe 1955 - 1970B	65,196	62,328	503	557	13,967	77,356	12,160
Rich Mar Union 1957A - 1964D	107,655	96,403	4,275	3,169	14,101	117,950	10,294
San Pasqual 1970	5,084	3,065	1,114	73	742	4,995	(89)
Santee 1950 - 1970A	172,059	163,270	3,903	3,430	17,548	188,153	16,094
San Ysidro 1953 - 1970B	60,336	56,882	2,176	1,350	5,583	65,993	5,656
Solana Beach 1955 - 1969B	51,421	45,114	3,636	2,404	39,254	90,409	38,988
South Bay Union 1950 - 1968B	114,765	105,506	2,884	2,649	12,741	123,781	9,016
Vallecitos 1954 - 1958B	4,059	3,675	50	167	189	4,083	23
Valley Center Union 1952 - 1966B	34,940	32,058	215	1,955	2,190	36,419	1,478
Warner Union 1968	3,145	2,968	84	117	96	3,267	122
Total	4,100,886	3,625,314	230,501	77,708	700,396	4,633,920	533,034
HIGH SCHOOLS							
Escondido Union 1952 - 1969C	774,389	689,725	37,416	22,532	149,948	899,623	125,233
Fallbrook Union 1954 - 1968	171,716	165,056	1,742	3,608	10,886	181,293	9,576
Grossmont Union 1951 - 1968B	1,399,258	1,263,762	53,807	21,724	364,579	1,703,874	304,615
Oceanside-Carlsbad Union 1956 - 1969		1,874	29,197	7,915	(521,736)	(482,748)	(482,748)
San Dieguito Union 1951 - 1972A	142,623	120,878	5,279	3,463	58,342	187,964	45,341
Sweetwater Union 1951 - 1969C	1,266,540	1,095,683	101,483	18,611	160,906	1,376,684	110,144
Total	3,754,529	3,336,981	228,928	77,855	222,926	3,866,692	112,163

( ) Red Figure
See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
REVENUE ESTIMATED AND ACTUAL
Year Ended June 30, 1972
Continued

UNIFIED SCHOOLS	ESTIMATED (PAGE 110)	ACTUAL TAXES CURRENT SECURED	ACTUAL TAXES CURRENT UNSECURED	ACTUAL TAXES PRIOR YEARS	ACTUAL OTHER	ACTUAL TOTAL	OVER REALIZED (PAGE 110)
Borrego Springs 1964 A & B	$ 50,384	49,325	373	1,752	1,810	53,262	2,878
Carlsbad (Includes Carlsbad Unified Portion of Oceanside-Carlsbad Union High)	59,573	48,816			187,626	236,442	176,869
Coronado 1951-1968	118,582	112,133	3,646	460	7,879	124,119	5,537
Oceanside 1968 B (Includes Oceanside Unified portion of Oceanside-Carlsbad Union High)	210,078	180,265			456,015	636,280	426,201
Poway 1952 - 1970 B (Includes Poway Unified Portion of Escondido High)	641,155	542,228	51,348	9,087	178,396	781,061	139,905
Ramona 1953 - 1966A	79,622	70,321	2,283	2,115	5,571	80,291	669
San Diego 1951 - 1966B	6,402,328	5,157,658	891,367	72,113	676,469	6,797,609	395,281
Vista 1948 - 1970A	492,969	448,787	8,181	8,842	43,015	508,826	15,856
Total	8,054,694	6,609,536	957,201	94,371	1,556,784	9,217,894	1,163,199
COMMUNITY COLLEGES							
Grossmont 1962 - 1966C	856,765	754,048	47,354	18,866	91,979	912,249	55,484
Oceanside-Carlsbad 1961	197,741	171,249	15,797	4,282	18,707	210,036	12,295
Palomar 1955 - 1963B (Includes Northern San Diego County)	302,155	273,292	12,981	7,913	27,800	321,987	19,832
San Diego 1953A - 1966B (Portion of San Diego Unified)	954,398	801,503	143,046	10,798	120,196	1,075,545	121,146
Sweetwater 1961A - 1966B	499,019	429,428	36,777	6,909	47,005	520,121	21,101
Total	2,810,081	2,429,522	255,957	48,771	305,689	3,039,941	229,859
Total (Page 110)	$18,720,191	16,001,355	1,672,589	298,706	2,785,797	20,758,448	2,038,257

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
EXPENDITURES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972

	APPROPRIATIONS (PAGE 110)	EXPENDITURES			UNEXPENDED APPROPRIATION (PAGE 110)
		DEBT REDEMPTION	INTEREST AND SERVICE CHARGES	TOTAL	
ELEMENTARY SCHOOLS					
Alpine Union 1950 - 1959 B	$ 33,306	11,000	8,147	19,147	14,158
Bonsall Union 1956 - 1970	154,805	52,000	43,627	95,627	59,178
Borrego 1951 - 1956 A (now Borrego Unified School District)	11,141	6,000	1,466	7,466	3,675
Cajon Valley Union 1946 - 1970 A	843,091	270,000	225,601	495,601	347,490
Cardiff 1953 - 1961 B	33,387	13,000	6,272	19,272	14,115
Carlsbad Union 1951 - 1966 C	312,235	111,000	83,525	194,525	117,710
Chula Vista City 1951 - 1970 C (includes Otay 1951)	1,657,346	626,000	426,763	1,052,763	604,583
Dehesa 1959 B	5,250	2,000	850	2,850	2,400
Del Mar Union 1955 - 1970 C	207,232	40,000	69,493	109,493	97,738
Encinitas Union 1952 - 1969 C	166,571	50,000	49,725	99,725	66,846
Escondido Union 1949 - 1969 A	598,615	227,000	148,436	375,436	223,179
Fallbrook Union 1950 - 1968 C	352,553	84,000	119,278	203,278	149,275
Jamul-Las Flores Union 1951 - 1970 B	55,591	14,000	14,750	28,750	26,841
Julian Union 1959 - 1970	21,498	10,000	8,125	18,125	3,373
Lakeside Union 1953 - 1971 A	129,633	48,000	40,831	88,831	40,802
La Mesa-Spring Valley 1951 - 1964 E	834,196	259,000	242,807	501,807	332,389
Lemon Grove 1950 - 1960 B	175,979	80,000	36,636	116,636	59,343
National 1952 - 1966	261,480	119,000	54,202	173,202	88,278
Oceanside 1952 - 1968 A (includes Oceanside and Oceanside-Libby Union)	471,664	140,000	127,746	267,746	203,918
Orange Glen 1953 - 1968 B	65,320	15,000	25,811	40,811	24,508
Pauma 1962 - 1967	38,785	13,000	8,660	21,660	17,125
Poway (now Poway Unified School District) 1952 - 1960 E (including Pomerado Union and Poway Union)	94,950	37,000	26,952	63,952	30,997
Rancho Santa Fe 1955 - 1970 B	108,620	25,000	36,001	61,001	47,618
Rich Mar Union 1957 A - 1964 D	225,338	85,000	36,545	121,545	103,793
San Pasqual 1970	13,608		7,065	7,065	6,543
Santee 1950 - 1970 A	240,063	36,000	98,349	134,349	105,714
San Ysidro 1953 - 1970 B	95,103	20,000	18,235	38,235	56,868
Solana Beach 1955 - 1969 B	178,962	25,000	78,563	103,563	75,399
South Bay Union 1950 - 1968 B	213,133	69,000	54,757	123,757	89,375
Vallecitos 1954 - 1958 B	8,010	3,000	1,361	4,361	3,648
Valley Center Union 1952 - 1966 B	63,708	23,000	16,622	39,622	24,086
Warner Union 1968	5,475	2,000	1,000	3,000	2,475
Total	7,676,659	2,515,000	2,118,210	4,633,210	3,043,449

See Notes to Financial Statement, pages 10 and 11

SCHOOL DEBT SERVICE FUNDS
EXPENDITURES COMPARED WITH AUTHORIZATIONS
Year Ended June 30, 1972
Continued

		EXPENDITURES			
HIGH SCHOOLS	APPROPRIATIONS (PAGE 110)	DEBT REDEMPTION	INTEREST AND SERVICE CHARGES	TOTAL	UNEXPENDED APPROPRIATION (PAGE 110)
Escondido Union 1952 - 1969 C.	$ 1,280,817	326,395	405,885	732,280	548,536
Fallbrook Union 1954 - 1968.	290,767	120,000	66,500	186,500	104,266
Grossmont Union 1951 - 1968 B.	2,467,860	934,000	580,084	1,514,084	953,776
San Dieguito Union 1951 - 1972 A	329,613	130,000	62,662	192,662	136,951
Sweetwater Union 1951 - 1969 C	1,987,673	650,000	627,891	1,277,891	709,781
Total.	6,356,732	2,160,395	1,743,025	3,903,420	2,453,311
UNIFIED SCHOOLS					
Borrego Springs 1964 A & B	93,013	29,000	23,552	52,552	40,461
Carlsbad (includes Carlsbad Unified portion of Oceanside-Carlsbad Union High)	209,680	82,372	72,018	154,390	55,290
Coronado 1951 - 1968	204,554	69,000	53,418	122,418	82,135
Oceanside 1968 B (includes Oceanside Unified portion of Oceanside-Carlsbad Union High)	542,880	182,627	159,667	342,295	200,585
Poway 1952 - 1970 B (includes Poway Unified portion of Escondido High)	871,696	193,605	372,607	566,212	305,483
Ramona 1953 - 1966 A	138,621	38,000	36,075	74,075	64,546
San Diego 1951 - 1966 B.	12,071,601	5,402,450	1,879,385	7,281,835	4,789,765
Vista 1948 - 1970 A.	715,370	182,000	251,501	433,501	281,869
Total.	14,847,420	6,179,055	2,848,227	9,027,282	5,820,137
COMMUNITY COLLEGES					
Grossmont 1962 A - 1966 C.	1,436,861	550,000	330,845	880,845	556,016
Oceanside-Carlsbad 1961.	364,733	140,000	81,429	221,429	143,303
Palomar 1955 - 1963 B (includes Northern San Diego County).	516,549	175,000	117,789	292,789	223,759
San Diego 1953 A - 1966 B (portion of San Diego Unified)	1,841,901	772,550	349,167	1,121,717	720,184
Sweetwater 1961 A - 1966 B	857,801	290,000	205,238	495,238	362,562
Total.	5,017,846	1,927,550	1,084,469	3,012,019	2,005,826
Total (Page 110)	$ 33,898,658	12,782,000	7,793,933	20,575,933	13,322,725

See Notes to Financial Statement, pages 10 and 11

SAN DIEGO UNIFIED SCHOOL DISTRICT INTRAGOVERNMENTAL SERVICE FUND

BALANCE SHEET
June 30, 1972

ASSETS	
Cash in Treasury	$ 386,408
Accounts Receivable	83,567
Inventory of Materials and Supplies	437,489
Total	$ 907,465
LIABILITIES AND EQUITIES	
Accounts Payable	$ 103,503
Contributed Capital - San Diego Unified General Fund	800,000
Fund Balance	3,961
Total (PAGE 93)	$ 907,465

FUND BALANCE
Year Ended June 30, 1972

Beginning Balance	$ 8,392
Receipts	1,146,517
Disbursements	1,150,948
Ending Balance	$ 3,961

See Notes to Financial Statement, pages 10 and 11

Trust Funds

TRUST FUNDS

TRUST FUNDS ARE ON A CASH OR MODIFIED ACCRUAL BASIS AS MAY BE APPLICABLE. THE TRUST FUNDS ARE DIVIDED INTO THE FOLLOWING THREE GROUPS ACCORDING TO THEIR PURPOSE:

UNAPPORTIONED TRUST FUNDS, ARE THE FUNDS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS. THESE FUNDS ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

DEPARTMENTAL TRUST FUNDS, ARE FUNDS UNDER THE CONTROL OF AN INDIVIDUAL COUNTY OFFICER WHO USES THE FUND FOR THE DEPOSIT OF VARIOUS TYPES OF RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE COUNTY AUDITOR AND CONTROLLER UPON THE REQUISITION OF THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE TRUST FUNDS, ARE FUNDS UNDER THE CONTROL OF VARIOUS OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES. SPECIAL ASSESSMENT DISTRICT DEBT SERVICE TRUST FUNDS ARE FUNDS FOR WHICH THE COUNTY TREASURER IS TRUSTEE, AND ARE USED TO ACCUMULATE, FOR DISTRIBUTION TO THE BONDHOLDERS, MONEY RECEIVED AS PAYMENT OF BOND PRINCIPAL AND INTEREST. SPECIAL ASSESSMENT BONDS ARE ISSUED TO FINANCE CONSTRUCTION UNDER 1911 ACT AND 1913 ACT PROCEDURES.

TRUST FUNDS
BALANCE SHEET
June 30, 1972

ASSETS	TOTAL (PAGE 9)	MISCELLANEOUS (PAGE 118)	DEPARTMENTAL (PAGE 119)	SPECIAL PURPOSE (PAGE 121)
Cash in Treasury	$ 66,075,379	14,299,902	5,375,582	46,399,894
Collections in Transit	1,051,660	800,323	89,963	161,373
Imprest Cash	6,620		4,950	1,670
Cash in Bank	701,437		73,080	628,357
Taxes Receivable	10,804,044	10,804,044		
Due from Other Funds	2,719,251	79,630	6,320	2,633,300
Accounts Receivable	2,285,943	20		2,285,923
Investments	128,186,127		8,485	128,177,642
Total	$211,830,464	25,983,920	5,558,382	180,288,161

LIABILITIES & EQUITIES				
Warrants Payable	$ 27,921,240			27,921,240
Accounts Payable	726,265			726,265
Due to Other Funds	4,304,757	2,207,095	601,730	1,495,931
Due to Other Funds-Loans	8,600			8,600
Matured Bonds Payable	1,623,000			1,623,000
Matured Interest Payable	652,112			652,112
Contributed Capital	1,500			1,500
Fund Balance (Trust Funds)	165,682,194	12,972,780	4,956,652	147,752,761
Reserve for: Taxes Receivable	10,804,044	10,804,044		
Accounts Receivable Contingent and Long Term	106,749			106,749
Total	$211,830,464	25,983,920	5,558,382	180,288,161

See Notes to Financial Statement, pages 10 and 11

MISCELLANEOUS TRUST FUNDS

BALANCE SHEET
June 30, 1972

FUND	ASSETS: CASH IN TREASURY	ASSETS: COLLECTIONS IN TRANSIT	ASSETS: TAXES RECEIVABLE	ASSETS: TOTAL	LIABILITIES AND EQUITIES: DUE TO OTHER FUNDS	LIABILITIES AND EQUITIES: RESERVE FOR TAXES RECEIVABLE	LIABILITIES AND EQUITIES: FUND BALANCE	LIABILITIES AND EQUITIES: TOTAL
Current Secured Taxes	$ 2,887,176	299,629 [1]	5,958,044	9,144,850	$ 1,043,034	5,958,044	2,143,771	9,144,850
Prior Secured Taxes	378,421	30,273	4,634,992	5,043,686	123,905	4,634,992	284,788	5,043,686
Current Unsecured Taxes		83	58,792	58,876	3,741	58,792	(3,658)	58,876
Prior Secured Tax Sales - Tax Collector	508			508			508	508
Partial Payment of Prior Secured Taxes	389,952	18,691		408,644			408,644	408,644
Interest	1,396,541	3,831		1,400,372	819,623		580,748	1,400,372
Prior Unsecured Taxes	3,062	42	152,214	155,319		152,214	3,104	155,319
Unapportioned Livestock Head-Tax	355			355			355	355
Miscellaneous Taxes	6,194			6,194			6,194	6,194
Prepaid Unsecured Taxes	8,533,982	419,258		8,953,241			8,953,241	8,953,241
Real Property Transfer Tax	188,780	28,733		217,513	216,770		742	217,513
E. J. Christman Industrial Park	2,497			2,497			2,497	2,497
Refundable Taxes Trust	503,499			503,499			503,499	503,499
State Trust - Tax Redemption Fee - Tax Collector			20 [0]	20	20			20
Agency Trust	8,930	79,410 [a]		88,340			88,340	88,340
Total(PAGE 117)	$ 14,299,902	879,953	10,804,064	25,983,920	$ 2,207,095	10,804,044	12,972,780	25,983,920

1 $299,410 Collections in transit and $219 due from other funds
a $79,410 Due from other Funds
0 Accounts Receivable

FUND BALANCE
Year Ended June 30, 1972

FUND	BEGINNING BALANCE	DISBURSEMENTS	RECEIPTS	ENDING BALANCE
Current Secured Taxes	$ 1,395,016	320,320.622	321,069,377	2,143,771
Prior Secured Taxes	138,350	4,112,358	4,258,797	284,788
Current Unsecured Taxes	7,978,300	30,884,590	22,902,632	(3,658)
Prior Secured Tax Sales-Tax Collector	50,713	71,241	21,037	508
Partial Payment of Prior Secured Taxes	372,336	3,069,501	3,105,809	408,644
Tax Deeded Land Rental - Tax Collector		285	285	
Interest	732,886	6,871,005	6,718,868	580,748
Prior Unsecured Taxes	21,970	68,225	49,359	3,104
Motor Vehicle Trailer Coach Licenses		1,594,469	1,594,469	
Unapportioned Livestock Head - Tax	2,549	26,415	24,222	355
Highway Land Rental		126,146	126,146	
Miscellaneous Taxes	3,235	15,159	18,118	6,194
Prepaid Unsecured Taxes		1,090	8,954,331	8,953,241
Real Property Transfer Tax	159,479	2,172,752	2,014,015	742
Unapportioned Property Tax Relief		19,171,647	19,171,647	
E. J. Christman Industrial Park	8,908	6,247	(162)	2,497
Refundable Taxes Trust	190,705	927,647	1,240,442	503,499
State Trust - Tax Redemption Fee - Tax Coll.		5,274	5,274	
Agency Trust	3	60,940,500	61,028,837	88,340
Total	$ 11,054,455	450,385,183	452,303,508	12,972,780

( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

DEPARTMENTAL TRUST FUNDS
BALANCE SHEET
June 30, 1972

DEPARTMENT	ASSETS							LIABILITIES & EQUITIES		
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	IMPREST CASH	CASH IN BANK	DUE FROM OTHER FUNDS	INVESTMENTS	TOTAL	DUE TO OTHER FUNDS	FUND BALANCE (PAGE 120)	TOTAL
Agricultural Commissioner	$ 2,768						2,768		2,768	2,768
Auditor	16,030				863		16,893	6,002	10,890	16,893
Board of Supervisors	80,564						80,564		80,564	80,564
San Diego City-County Camp Commission	4,802						4,802		4,802	4,802
Civil Defense	383						383		383	383
Coroner	6,353		50				6,403		6,403	6,403
County Clerk	1,339,079	47,535					1,386,614	8,975	1,377,639	1,386,614
County Counsel	2,112						2,112		2,112	2,112
County Library	1,101	100					1,201		1,201	1,201
County Officers' Cash Overage	1,641	4			1		1,646	1,641	5	1,646
District Attorney	356						356		356	356
Edgemoor Geriatric Hospital	120,407	532	750				121,689		121,689	121,689
Health	11,394	22					11,416		11,416	11,416
Hospital	22,447						22,447		22,447	22,447
Honor Camps			2,500				2,500		2,500	2,500
Marshal of Municipal Courts, San Diego County	75,449	4,657	600				80,706	15,445	65,260	80,706
Parks and Recreation	2,962	1,779					4,741	3,624	1,117	4,741
Planning	5,647						5,647		5,647	5,647
Probation Officer	279,371	600	750			8,485	289,207		289,207	289,207
Public Works Agency	1,626,498						1,626,498	42,121	1,584,377	1,626,498
Purchasing Agent	1,069						1,069		1,069	1,069
Recorder	31	5					36		36	36
Sheriff	47,018	2,832	300				50,151		50,151	50,151
Spring Valley Recreation and Park District	250						250		250	250
Tax Collector: Trust	223						223		223	223
Secured Tax	16,758	10,706					27,464		27,464	27,464
Tax Underpayment	273						273		273	273
Unsecured Tax	113,644	3,070					116,715		116,715	116,715
Prior Secured Taxes	12,895	2,961					15,856		15,856	15,856
Treasurer	1,327	61					1,388		1,388	1,388
Welfare: Agency Trust	7,585						7,585		7,585	7,585
Cash Refund	708,329				5,455		713,785	283,363	430,422	713,785
Municipal Court Clerk:										
El Cajon	100,665	1,548					102,213	44,470	57,743	102,213
North County	157,708	10,542					168,251	59,110	109,140	168,251
San Diego	539,740			73,080			612,820	124,881	487,938	612,820
Justice Court: Coronado	16,323	956					17,279	3,972	13,306	17,279
Fallbrook	742	967					1,709		1,709	1,709
East County	420						420		420	420
National	38,372	830					39,202	5,516	33,685	39,202
Ramona	4,512	252					4,764	2,604	2,160	4,764
Human Relations Agency - Security Deposit	8,320						8,320		8,320	8,320
Total (Page 117)	$ 5,375,582	89,963	4,950	73,080	6,320	8,485	5,558,382	601,730	4,956,652	5,558,382

See Notes to Financial Statement, pages 10 and 11

DEPARTMENTAL TRUST FUNDS
FUND BALANCE
Year Ended June 30, 1972

DEPARTMENT	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 119)
Agricultural Commissioner	3,915		1,147	2,768
Assessor		2,520	2,520	
Auditor	14,579	209,459	213,148	10,890
Board of Supervisors	126,209	470,088	515,734	80,564
San Diego City-County Camp Commission	8,632	21,477	25,307	4,802
Civil Defense	[illegible]	7,157	7,344	383
Coroner	[illegible]	41,016	40,749	6,403
County Clerk	1,518,7[illegible]	7,367,022	7,508,084	1,377,639
County Counsel	2,[illegible]	313	313	2,112
County Library	[illegible]	2,402	2,778	1,201
County Officers' Cash Overage	[illegible]	1,616	1,643	5
County Veterinarian	[illegible]	657	27,307	
District Attorney	[illegible]			356
Edgemoor Geriatric Hospital	[illegible]	155,808	143,729	121,689
Health	[illegible]	12,431	11,943	11,416
Hospital	[illegible]	123,773	122,385	22,447
Honor Camps	[illegible]	143	143	2,500
Human Relations Agency Security Deposit		8,320		8,320
Marshal of Municipal Courts, San Diego County	[illegible]	924,145	976,600	65,260
Parks and Recreation	[illegible]	58,089	58,263	[illegible]
Probation Officer	5,315	16,350	16,018	5,647
Public Works Agency	280,287	1,623,489	1,614,569	289,207
Purchasing Agent	1,322,019	1,916,223	1,653,866	1,584,377
Recorder	10,950	4,188	14,070	1,069
Registrar of Voters	418	1,332	1,714	36
[illegible]		19,016	19,016	
Spring Valley Recreation and Park District	88,497	752,775	791,122	50,151
Superintendent of Schools	250			250
Tax Collector:	1,000	99,805,915	99,806,915	
[illegible]	[illegible]	2,962	3,054	223
Secured Tax	[illegible]	624,809	609,375	27,464
Tax Underpayment	[illegible]	293	344	273
Unsecured Tax	[illegible]	860,751	899,383	116,715
Prior Secured Taxes	[illegible]	57,707	57,380	15,856
[illegible]	[illegible]	6,121	6,630	1,388
Welfare:				
Agency Trust	[illegible]	25,239	20,624	7,585
Cash Refund	50[illegible]	3,142,960	[illegible]	430,422
Municipal Court Clerk:				
El Cajon	77,193	1,113,679	1,133,129	57,743
North County	150,719	1,675,081	1,716,660	109,140
San Diego	714,541	13,521,680	13,748,283	487,938
Justice Court:				
Coronado	12,257	190,977	189,929	13,306
Fallbrook	887	35,760	34,938	1,709
East County	768	9,985	10,333	420
National	30,351	343,508	340,174	33,685
Ramona	1,608	46,143	45,591	2,160
[illegible]	$ 5,367,894	135,203,401	135,614,643	4,956,652

See Notes to Financial Statement, pages 10 and 11

SPECIAL PURPOSE TRUST FUNDS

BALANCE SHEET
June 30, 1972

	ASSETS					LIABILITIES & EQUITIES			
	CASH IN TREASURY	COLLECTIONS IN TRANSIT	DUE FROM OTHER FUNDS	INVESTMENTS	TOTAL	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FUND BALANCE (PAGE 123)	TOTAL
ENDOWMENT AND RETIREMENT									
County Employees' Retirement	$ 1,850,469		2,285,923 [o]	122,942,133	127,078,526		833,014 [l]	126,245,511	127,078,526
Escondido Cemetery Perpetual Care	11,467			169,981	181,449			181,449	181,449
Valley Center Cemetery Perpetual Care	15,818				15,818			15,818	15,818
Pomerado Cemetery Perpetual Care	38,254				38,254			38,254	38,254
San Marcos Cemetery Perpetual Care	12,266			22,361	34,627			34,627	34,627
Mary Carpenter Yawkey Endowment	1,702			28,311	30,013		13	30,000	30,013
San Diego Unified School Dist. Retirement	29,621			2,417,000	2,446,621			2,446,621	2,446,621
J. Thomas Smith Endowment	3		60	7,969	8,032			8,032	8,032
FEDERAL, STATE AND MEDICAL CARE									
Welfare Assistance	4,381,918				4,381,918		689,499	3,692,419	4,381,918
Welfare Administration	1,126,251				1,126,251		241,397	884,854	1,126,251
Medi Cal Administration Trust	237,610				237,610		242,969 [c]	(5,359) [f]	237,610
Honor Camp Fire Fighting	8,600	1,500 [e]			10,100		8,600	1,500	10,100
COUNTY OPERATING									
Community Mental Health	178,894				178,894			178,894	178,894
County Clerk Fee Revenue	119,000	12,931			131,932		108,342	23,589	131,932
County Clerk Collections Receivable	617,550	57,710			675,261		152,020	523,240	675,261
County Jail Inmates' Welfare	3,810				3,810			3,810	3,810
Crofton House Trust Fund		70 [e]			70			70	70
DEFY-Health Care Agency	10,728				10,728		2,631	8,097	10,728
Honor Camps Inmates' Welfare	966	100 [e]			1,066			1,066	1,066
Law Library	77,340		5,675		83,015			83,015	83,015
Mary Carpenter Yawkey Operating	4,105		13		4,119			4,119	4,119
Municipal Court Night Session			11,164		11,164		11,164		11,164
Public Admin.-Estates of Deceased Persons		498,545 [l]		1,708,738	2,207,283			2,207,283	2,207,283
Public Guardian Trust		129,811 [l]		881,147	1,010,959			1,010,959	1,010,959
Environmental Conservation Studies	273,415				273,415			273,415	273,415
Emergency Employment Act Title 5	17,086				17,086			17,086	17,086
Emergency Employment Act Title 6	12,331				12,331			12,331	12,331
Model Cities Children	12,445				12,445			12,445	12,445
CCCJ Organized Crime Prevention Program	13,161				13,161		9,648	3,513	13,161
CCCJ Metropolitan Enforcement Team	40,118				40,118		24,184	15,934	40,118
J. Thomas Smith Operating							60	(60)	
COUNTY SCHOOL BUILDING FUND									
Alpine Union	592				592			592	592
Cajon Valley Union	2,881				2,881			2,881	2,881
Dehesa	31				31			31	31
Carlsbad Union	647				647			647	647
Encinitas Union	17				17			17	17
Escondido Union	1,266				1,266			1,266	1,266
Fallbrook Union	655				655			655	655
Lakeside Union	1,694				1,694			1,694	1,694
La Mesa - Spring Valley	4,836				4,836			4,836	4,836
Lemon Grove	3,990				3,990			3,990	3,990
National	286				286			286	286
Rich Mar Union	18				18			18	18
Santee	2,626				2,626			2,626	2,626
Ramona	285				285			285	285
Valley Center Union	903				903			903	903
San Diego Unified	360				360			360	360

See Notes to Financial Statement, pages 10 and 11

SPECIAL PURPOSE TRUST FUNDS
BALANCE SHEET
June 30, 1972
Continued

	CASH IN TREASURY	COLLECTIONS IN TRANSIT	DUE FROM OTHER FUNDS	INVESTMENTS	TOTAL	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FUND BALANCE (PAGE 123)	TOTAL
PAYROLL DEDUCTION									
County Payroll Revolving	$ 1,865		2,616,387		2,618,252		400	2,617,852	2,618,252
County Employees' Savings Bond Purchase	19,972				19,972			19,972	19,972
Health Insurance	212,728	7,221			219,949			219,949	219,949
Withholding Tax-Federal	1,731,008				1,731,008			1,731,008	1,731,008
State	220,767				220,767			220,767	220,767
School Employees' Savings Bond Purchase	4,670				4,670			4,670	4,670
Withholding Tax-Federal	2,383,842				2,383,842			2,383,842	2,383,842
State	339,172				339,172			339,172	339,172
[illegible]	470,232				470,232			470,232	470,232
Retirement Annuity	851,485				851,485			851,485	851,485
Contract Retirement	145,923				145,923			145,923	145,923
PUBLIC AND STATE									
[illegible]	85,907	792			86,699			86,699	86,699
Treasurer - Estates of Deceased Persons	40,224	338			40,563			40,563	40,563
Inheritance Tax	182,458	77,815			260,273			260,273	260,273
Pu[illegible]	3,619				3,619			3,619	3,619
SPECIAL DISTRICT OPERATING									
Escondido Cemetery	250							250	250
SPECIAL ASSESSMENTS DISTRICTS DEBT SERVICE									
1911 & 1913 ACT - DEBT Service	379,774	4,564			384,339			384,339	384,339
WARRANT AND OTHER CLEARANCE									
[illegible]	4,927,793				4,927,793	4,927,793			4,927,793
Auditor and Board of Supervisors	832,189				832,189	832,189			832,189
Payroll, Election Workers	493,643				493,643	493,643			493,643
- Payroll	19,892				19,892	19,892			19,892
Welfare Boarding Homes, Daily and Monthly	2,064,090				2,064,090	2,064,090			2,064,090
- [illegible]	573,708				573,708	560,108	13,600		573,708
S[illegible]	10,700,234				10,700,234	10,700,234			10,700,234
[illegible]	1,703,716				1,703,716	1,703,716			1,703,716
San Diego Unified School District									
[illegible]	3,466,865				3,466,865	3,466,865			3,466,865
- Salary and Retirement	2,014,215				2,014,215	2,014,215			2,014,215
Bond and Coupon Clearance Trust	2,275,112				2,275,112		2,275,112 [3]		2,275,112
San Diego Community College - Salary and Other Clearance Trust	434,017				434,017	434,017			434,017
San Diego Community College - Commercial and Other Clearance Trust	704,473				704,473	704,473			704,473
Total (Page 117)	$ 46,399,894	791,400	4,919,224	128,177,642	180,288,161	27,921,240	4,612,659	147,754,261	180,288,161

1 Reserve for Accounts Recievable Contingent and Long term $106,749 Accounts Payable $726,265
2 Cash $715,019 Investment in lieu of Cash $1,015,989
3 Matured Bonds payable $1,623,000 Matured Interest Payable $652,112

c Due to Other Funds - Loans
e Imprest Cash
f Contributed Capital
1 Cash in Bank

o Accounts Recievable

See Notes to Financial Statement, pages 10 and 11

SPECIAL PURPOSE TRUST FUNDS
FUND BALANCE
Year Ended June 30,1972

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 121)
ENDOWMENT AND RETIREMENT				
County Employees' Retirement	$ 110,902,896	23,974,559	8,631,944	126,245,511
Escondido Cemetery Perpetual Care	169,110	25,212	12,873	181,449
Valley Center Cemetery Perpetual Care	13,626	2,192		15,818
Pomerado Cemetery Perpetual Care	29,766	8,487		38,254
San Marcos Cemetery Perpetual Care	29,173	5,453		34,627
Mary Carpenter Yawkey Endowment	30,000			30,000
San Diego Unified School District Retirement	2,579,381	277,897	410,657	2,446,621
J. Thomas Smith Endowment	8,028	4		8,032
FEDERAL, STATE AND MEDI-CAL CARE				
Special Public Health		307,596	307,596	
Welfare Assistance	6,999,794	71,436,025	74,743,400	3,692,419
Welfare Administration	1,923,795	12,927,023	13,965,965	884,854
Medi-Cal Administration Trust		1,658,852	1,664,211	(5,359)
COUNTY OPERATING				
Community Mental Health Service - NIMH	4,499		4,499	
Community Mental Health		203,250	24,356	178,894
County Clerk Fee Revenue	22,109	1,404,973	1,403,492	23,589
County Clerk Collections Receivable	218,579	9,105,966	8,801,305	523,240
County Jail Inmates' Welfare	7,500	25,427	29,118	3,810
Crofton House Trust Fund	70			70
DEFY - Health Care Agency		10,753	2,656	8,097
Honor Camps Inmates Welfare	1,970	3,841	4,745	1,066
Law Library	65,482	229,052	211,519	83,015
Mary Carpenter Yawkey Operating	2,122	2,095	98	4,119
Municipal Court Night Session		155,155	155,155	
Public Administrator - Estates of Dec. Persons	2,395,775	3,741,930	3,930,422	2,207,283
Public Guardian Trust	829,103	1,651,681	1,469,825	1,010,959
Urban Planning Project 294		21,970	21,970	
Criminal Justice Planning Project		411,247	411,247	
Urban Planning Project P 436		51,084	51,084	
Urban Planning Project P 384		67,177	67,177	
Aerial Support to Regional Enforcement A G S		221,553	221,553	
Model Cities Trust	372	15,086	15,458	
Environmental Conservation Studies	49,199	480,750	256,534	273,415
Emergency Employment Act Title 5		4,835,635	4,818,549	17,086
Emergency Employment Act Title 6		193,715	181,384	12,331
Model Cities Children		13,606	1,161	12,445
CCCJ Organized Crime Prevention Program		92,397	88,884	3,513
CCCJ Metropolitan		59,484	43,550	15,934
J. Thomas Smith Operating		292	352	(60)
COUNTY SCHOOL BUILDING AID				
Alpine	54	538		592
Cajon Valley Union	1,137	1,743		2,881
Carlsbad Union		647		647
Dehesa	20	10		31

See Notes to Financial Statement, pages 10 and 11

SPECIAL PURPOSE TRUST FUNDS
FUND BALANCE
Year Ended June 30, 1972
Continued

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE (PAGE 121)
COUNTY SCHOOL BUILDING AID - continued				
Encinitas Union	$ 16	1		17
Escondido Union	1,174	91		1,266
Fallbrook Union	2	653		655
Lakeside Union	94	1,600		1,694
La Mesa - Spring Valley	903	3,933		4,836
Lemon Grove	407	3,583		3,990
National	264	21		286
Rich Mar Union	16	1		18
Santee	145	2,481		2,626
Ramona	149	135		285
Valley Center Union	40	863		903
San Diego [illegible]ied	332	27		360
PAYROLL DEDUCTION				
County Payroll Revolving	3,847,383	96,347,291	97,576,821	2,617,852
County Employees' Savings Bond Purchase	17,942	217,823	215,793	19,972
Health Insurance	221,179	3,150,801	3,152,031	219,949
Withholding Tax: State		965,036	744,269	220,767
Federal	4,332,205	20,570,377	23,171,574	1,731,008
School Employees' Savings Bond Purchase	2,959	43,726	42,015	4,670
Withholding Tax: State		2,100,512	1,761,339	339,172
Federal	1,986,370	24,204,757	23,807,285	2,383,842
O.A.S.D.I.	389,118	3,203,428	3,122,314	470,232
Retirement Annuity	813,298	19,465,399	19,427,212	851,485
Contract Retirement	135,051	4,285,982	4,275,110	145,923
PUBLIC AND STATE				
Civil [illegible]	72,416	138,704	124,421	86,699
Treasurer - Estates of Deceased Persons	39,857	40,391	39,685	40,563
Inheritance Tax	174,336	11,268,139	11,182,201	260,273
Public		35,469	31,849	3,619
SPECIAL DISTRICT OPERATING				
Escondido Cemetery	100	150		250
SPECIAL ASSESSMENT DISTRICT DEBT SERVICE	381,774	1,844,051	1,841,486	384,339
Total	$ 138,701,117	321,519,812	312,468,168	147,752,761

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See Notes to Financial Statement, pages 10 and 11

General Fixed Assets

FIXED ASSETS

INVESTMENT IN FIXED ASSETS AND CHANGES IN FIXED ASSETS INCLUDE FIXED ASSETS OF ALL COUNTY FUNDS AND OF ALL DISTRICTS UNDER THE CONTROL OF THE COUNTY BOARD OF SUPERVISORS EXCEPT THOSE ON AN ENTERPRISE ACCOUNTING BASIS. FIXED ASSETS ARE RECORDED, GENERALLY, AT COST, EXCEPT FOR IMPROVEMENTS ACQUIRED THROUGH EXERCISE OF LEASE-PURCHASE OPTION, WHICH ARE RECORDED AT ESTIMATED FAIR MARKET VALUE IN ACCORDANCE WITH THE CALIFORNIA STATE CONTROLLER'S ACCOUNTING STANDARDS AND PROCEDURES MANUAL. DEPRECIATION IS NOT RECORDED ON RECORDS PRESENTED ON A GOVERNMENTAL BASIS OF ACCOUNTING. FIXED ASSETS FOR JOINT POWERS AUTHORITIES, INTRAGOVERNMENTAL FUNDS AND FUNDS ON AN ENTERPRISE ACCOUNTING BASIS ARE RECORDED WITHIN THOSE FUNDS.

FIXED ASSETS
BALANCE SHEET
June 30, 1972

ASSETS	
Land	$ 9,223,151
Structures and Improvements	64,390,879
Equipment	18,071,598
Construction in Progress	1,983,193
Total	$93,668,823

EQUITIES	
Investment in Fixed Assets: (Page 126)	
General Fund	$90,018,789
Road Fund	2,980,422
Fish and Game Propagation Fund	13,380
County Library Fund	327,975
San Diego City-County Camp Commission Camping Fund	15,283
Special District Funds-Non Enterprise	312,972
Total	$93,668,823

CHANGES BY CLASS
Year Ended June 30, 1972

	BEGINNING BALANCE 1	ADDITIONS			DEDUCTIONS			ENDING BALANCE
		ACQUISITIONS	TRANSFERS BETWEEN CLASSES	TRANSFERS BETWEEN DEPARTMENTS	LIQUIDATED	TRANSFERS BETWEEN CLASSES	TRANSFERS BETWEEN DEPARTMENTS	
Land	$ 8,363,740	885,619	23,861	2,014,157	50,070		2,014,157	9,223,151
Structures and Improvements	55,742,442	6,304,890	2,415,307	2,765,094	57,475	14,285	2,765,094	64,390,879
Equipment	15,845,743	3,278,859	8,607	2,062,756	1,056,799	4,811	2,062,756	18,071,598
Construction in Progress	3,239,203	1,172,894	2,049	329,402	224	2,430,728	329,402	1,983,193
Total (Page 126)	$83,191,130	11,642,263	2,449,825	7,171,411	1,164,569	2,449,825	7,171,411	93,668,823

1 Fixed Assets for Intragovernmental Service Funds, Sanitation District - Enterprise type funds and Joint Power Authorities were transferred from the General Fixed Asset grouping and included as part of the related individual fund presentation.

See Notes to Financial Statement, pages 10 and 11

CHANGES IN FIXED ASSETS
Year Ended June 30, 1972

FUND AND DEPARTMENT	BEGINNING BALANCE *	ADDITIONS		DEDUCTIONS		ENDING BALANCE
		ACQUISITIONS	TRANSFERS	LIQUIDATED	TRANSFERS	
GENERAL FUND						
GENERAL FUNCTION						
Board of Supervisors	$ 61,803	1,399				63,202
- Clerk	57,708	4,812			1,018	61,502
- Central Records Service	31,973	6,210	610		7,406	31,387
Chief Administrative Officer	40,927	5,068	1,117	219	5,413	41,480
Human Resources Agency		10,693	2,106		57	12,742
Program Development Agency		595	2,191			2,787
Environmental Development Agency		6,754				6,754
Health Care Agency		1,330	1,853			3,183
DEFY		1,453	11,858			13,312
Law & Justice Agency		510	97,200		1,242	96,468
Special Public Service Agency		314				314
Auditor and Controller	140,545	6,567	3,015	(96)	48,135	102,087
EDP Services Dept		7,971	43,063		4,118	46,916
Treasurer	50,557	4,239			458	54,338
Assessor	116,821	6,271	937		6,007	118,023
Tax Collector	106,941	13,907		179	2,935	117,733
Purchasing Agent	35,616		1,093		807	35,902
- Central Duplicating	45,510		121			45,631
County Counsel	18,352	2,666			1,419	19,598
Civil Service and Personnel	46,981	3,996	763		1,197	50,542
Registrar of Voters	2,344,197	488,573		4,471	17,857	2,810,442
Road - Communications	1,360,902	2,861	2,561		11,466	1,354,859
Public Works Agency						
- Real Property	51,848,909	6,224,411	2,227,814	35,606	4,912,421	55,353,107
- Honor Camps	498,319	71,360				569,679
- Parks & Recreation	176,228	286,562	4,187,581	5,026	37,129	4,608,216
- Edgemoor	2,389,804	1,032	503,618	2,626		2,891,828
- Park Development	270,253	73,004	80		343,338	
- Airport Operation	5,922,221	290,747	579,957	394	697	6,791,834
- Capital Projects	2,789,770	1,141,683	2,049	224	2,417,102	1,516,176
General Services 1	3,635,757	1,829,525	1,164,849	18,923	375,056	6,236,153
County Engineer	167,559	5	15,430		19,166	163,828
PUBLIC PROTECTION FUNCTION						
Superior Court	63,915	16,726		701	2,713	77,227
Mental Health Counselor	6,247	491			809	5,929
Municipal Court Clerk -						
-El Cajon Judicial Dist.	32,662	12,223				44,885
-North Co. Judicial Dist.	53,280	2,845	60		312	55,873
-San Diego Judicial Dist.	183,410	11,319	213		2,291	192,651
Justice Court						
- Coronado Judicial Dist.	4,183	117				4,300
- East County Jud. Dist.	1,553	510				2,064
- Fallbrook Judicial Dist.	1,710	692				2,402
- National Judicial Dist.	11,669	705				12,374
- Ramona Judicial Dist.	976					976
County Clerk	228,729	16,925	1,374	729	106,408	139,892
District Attorney	75,824	63,750	1,439	392	1,865	138,756
Sheriff	187,911	223,851	1,179		5,076	407,866

1 Formerly Special District Services
( ) Red Figure

See Notes to Financial Statement, page 10 and 11

CHANGES IN FIXED ASSETS
Year Ended June 30, 1972

FUND AND DEPARTMENT	BEGINNING BALANCE	ADDITIONS		DEDUCTIONS		ENDING BALANCE
		ACQUISITIONS	TRANSFERS	LIQUIDATED	TRANSFERS	
GENERAL FUND						
PUBLIC PROTECTION FUNCTION Cont'd						
Sheriff Civil Bailiff	$	1,411				1,411
Marshal, Municipal Courts, San Diego County	45,905	2,561	668		1,027	48,108
County Jail	118,017	9,297	713		6,976	121,052
San Diego County Honor Camps	603,062	35,889	15,694	241,136	234,998	178,512
Probation - Hillcrest	19,834	2,102	447	196	2,314	19,873
- Juvenile Hall	68,398	7,278	911		4,421	72,167
- Las Colinas	32,729	2,209	549	180	100	35,208
- Officer	533,238	27,974	199	479	12,721	548,211
- Rancho del Campo	71,442	13,097	3,719		3,324	84,934
Probation Special Supervision		1,979	822			2,802
Office of Senior Citizens Affairs	139	1,476	630			2,246
Fire Protection - State	172,507	20,952			14,787	178,672
Agriculture	45,367	1,424	369		1,094	46,067
Building Inspection	22,448	29,477	288	3,502	3,924	44,788
County Veterinarian	44,954	4,810	2,248		7,254	44,760
Sealer of Weights and Measures	23,631			247		23,383
Local Agency Formation Commission	956	903				1,859
Recorder	45,791	6,890			3,722	48,959
Coroner	66,055	2,159				68,215
Public Administrator	25,841	1,073	1,012		7,832	20,095
Civil Defense	617,125	3,370	3,313	73	4,418	619,317
Planning	86,017	21,255	2,332		1,865	107,740
HEALTH & SANITATION FUNCTION						
Health - Administration	265,257	10,598	351		7,189	269,018
- Alcohol Detoxification		29,176				29,176
- Air Pollution Control	13,804	18,128				31,933
- Drug Abuse	4,088	3,100			7,189	
- Alcoholic Rehabilitation	2,936	350				3,286
- Medical Consultative Service	2,918					2,918
- Model Cities Health Care		1,675				1.675
Sanitation & Flood Control 1	2,412,197	37,511	1,149	150	891,107	1,559,600
PUBLIC ASSISTANCE FUNCTION						
Public Welfare - Administration	529,149	67,315	1,714	83	12,745	585,349
- Adoptions	55,118				1,744	53,374
Medical Institutions:						
Community Mental Health	66,552	9,157	926		530	76,106
Edgemoor Geriatric Hospital	148,783	10,267		(8,362)	2,496	164,917
Special Services	160,070	4,907			416	164,561
Veterans' Service Officer	7,148	119	193			7,460
Farm Advisor	22,813	1,228				24,042
Parks & Recreation-Administration	238,566	32,034	15,522		16,771	269,352

1 Formerly Special District Services
( ) Red Figure

See Notes to Financial Statement, pages 10 and 11

CHANGES IN FIXED ASSETS
Year Ended June 30, 1972

FUND AND DEPARTMENT	BEGINNING BALANCE	ADDITIONS ACQUISITIONS	ADDITIONS TRANSFERS	DEDUCTIONS LIQUIDATED	DEDUCTIONS TRANSFERS	ENDING BALANCE
GENERAL FUND						
PUBLIC ASSISTANCE FUNCTION Cont'd						
City-County Camp Commission - Headquarters	$ 16,930	3,301	114		141	20,204
PUBLIC ENTERPRISE FUNCTION						
Purchasing Agent - Salvage Division	248,059	125	708,825	793,218	31,608	132,183
Total	$ 79,847,596	11,271,286	9,616,862	1,100,302	9,616,653	90,018,789
ROAD FUND						
ROAD FUNCTION						
Road-Construction & Maintenance	$ 2,824,437	219,094	1,488	61,329	3,774	2,979,915
Purchasing Agent Salvage Division	284		2,286	2,064		506
Total	$ 2,824,722	219,094	3,774	63,394	3,774	2,980,422
FISH & GAME PROPAGATION FUND						
PUBLIC PROTECTION FUNCTION						
Fish & Game Commission	$ 13,380					13,380
COUNTY LIBRARY FUND						
EDUCATION FUNCTION						
Library	$ 143,366	19,420			600	162,186
Public Works Agency Real Property - Library	165,788		600	600		165,788
Total	$ 309,154	19,420	600	600	600	327,975
SAN DIEGO CITY-COUNTY CAMP COMMISSION - CAMPING FUND						
RECREATION FUNCTION						
City-County Camp Commission - Camping	$ 15,492				208	15,283
SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS						
LIGHTING						
Fallbrook Highway	$ 25,170					25,170
Solana Beach Public Highway	9,500					9,500

See Notes to Financial Statement, pages 10 and 11

CHANGES IN FIXED ASSETS
Year Ended June 30, 1972

FUND AND DEPARTMENT	BEGINNING BALANCE	ADDITIONS ACQUISITIONS	ADDITIONS TRANSFERS	DEDUCTIONS LIQUIDATED	DEDUCTIONS TRANSFERS	ENDING BALANCE
SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS Cont'd						
LIGHTING MAINTENANCE						
- Encinitas No. 1	$ 12,100					12,100
- Leucadia	9,600					9,600
RECREATION & PARK DISTRICT						
- Spring Valley Park & Recreation		5,444				5,444
MAINTENANCE DISTRICTS						
- Rancho Santa Fe	20,232					20,232
COUNTY SERVICE AREAS						
- No. 2 La Costa	42,476	7,948		273		50,151
- No. 7 Rainbow Valley	7,416	3,567				10,984
- No. 17 San Dieguito	12,345					12,345
SAN DIEGO COUNTY FLOOD CONTROL DISTRICT						
- Operating - Zone 2	41,943	99,000				140,943
- Operating - Zone 4		16,501				16,501
Total	$ 180,784	132,461		273		312,972
SUMMARY BY FUND						
Investment in Fixed Assets:						
General Fund	$ 79,847,596	11,271,286	9,616,862	1,100,302	9,616,653	90,018,789
Road Fund	2,824,722	219,094	3,774	63,394	3,774	2,980,422
Fish and Game Propagation Fund	13,380					13,380
County Library Fund	309,154	19,420	600	600	600	327,975
San Diego City-County Camp Commission Camping Fund	15,492				208	15,283
Special District Funds - Non Enterprise	180,784	132,461		273		312,972
Total (Page 125)	$ 83,191,130	11,642,263	9,621,236	1,164,569	9,621,236	93,668,823

* Fixed Assets of the Intragovernmental Service Funds & Sanitation Districts are now included in their respective funds

See Notes to Financial Statement, pages 10 and 11

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

Bonded
Debt

BONDED DEBT

GENERAL OBLIGATION BONDS ARE THOSE BONDS FOR WHICH THE FULL FAITH AND CREDIT OF THE ISSUING GOVERNMENTAL UNIT IS PLEDGED FOR PAYMENT. FUNDING FOR THESE BONDS IS BY AD VALOREM TAX ON ALL TAXABLE PROPERTY WITHIN THE GOVERNMENTAL UNIT. REVENUE BONDS ARE THOSE BONDS WHICH ARE FUNDED BY OPERATING INCOME.

PRESENTED IS A SUMMARY OF THE LONG-TERM DEBT PAYABLE FOR THE COUNTY AND EACH TYPE GOVERNMENTAL UNIT FOR WHICH THE COUNTY OF SAN DIEGO ACTS AS A REDEMPTION AGENT. ALSO PRESENTED ARE THE BONDS AUTHORIZED UNISSUED.

BONDS PAYABLE SUMMARY
IN THOUSANDS OF DOLLARS
Year Ended June 30, 1972

SUMMARY	YEARS OF MATURITY	RANGE OF INTEREST RATES	BEGINNING BALANCE	CURRENT YEAR ISSUED	CURRENT YEAR MATURED	ENDING BALANCE (PAGE 132)
General County	1956-1981	2.00-5.00	$ 8,955		1,055	7,900
Special Districts:						
Sanitation Districts	1950-2001	3.00-7.00	7,919	1,485	307	9,097
Joint Powers Agencies	1970-1992	4.70-6.00	1,680	700	65	2,315
Fire Districts	1958-1985	3.25-6.00	133		10	123
Sanitary Districts	1954-1999	3.00-7.00	785		20	765
Hospital Districts	1955-1998	2.50-6.00	6,490		160	6,330
Total Special Districts			17,007	2,185	562	18,630
School Districts:						
Elementary School Districts	1947-1995	.25-7.00	48,036	5,013	2,515	50,534
High School Districts	1952-1995	.25-7.00	39,834	10,260	2,161	47,933
Unified School Districts	1949-1993	.25-7.00	77,706	553	6,180	72,079
Community College Districts	1954-1992	.25-5.00	30,380		1,926	28,454
Total School Districts			195,956	15,826	12,782	199,000
Total			$ 221,918	18,011	14,399	225,530

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
Year Ended June 30, 1972

GENERAL COUNTY	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
County Courthouse 1955	5 -15-1955	$ 8,400	1956-1975	2.25,2.00,2.25	1,680		420	1,260
Hospital Bonds, Election 1958 A	12-15-1959	5,000	1961-1980	5.00,4.00,3.75	2,760		260	2,500
1958 B	6 -15-1961	7,500	1962-1981	4.50,3.00,3.25,3.375	4,515		375	4,140
Total Hospital		12,500			7,275		635	6,640
Total General County (Page 131)		$ 20,900			8,955		1,055	7,900
SPECIAL DISTRICTS								
Alpine Sanitation District 1953 - 115 M	11- 1-1953	115	1954-1976	5.50,5.00	30		5	25
1953 - 5 M	11- 1-1953	5	1977	5.00	5			5
1970-A	9 - 1-1971	285	1978-2001	7.00,6.70,6.75		285		285
Total Alpine Sanitation		405			35	285	5	315
Buena Sanitation District 1964	3 - 1-1964	2,265	1967-1994	5.00,4.25,4.00	2,095		50	2,045
Cardiff Sanitation District 1956	9 - 1-1956	237	1959-1986	5.00,4.75	160		10	150
Sewer Revenue Bonds 1965	2 - 1-1965	630	1968-1995	4.50,4.00,3.80	595		15	580
Total Cardiff Sanitation District		867			755		25	730
Julian Sanitation District	6 -15-1953	52	1954-1983	5.00	24		2	22
Lakeside Sanitation District	8 - 1-1958	300	1960-1988	4.75,5.00	210		10	200
Palm City Sanitation District 1954 B	5 -15-1955	722	1961-1979	4.75,3.50	304		38	266
Ramona Sanitation District 1949	7 - 1-1949	70	1950-1972	3.50	7		3	4
1972	3 - 1-1972	1,200	1972-1997	6.50,6.00		1,200		1,200
Total Ramona Sanitation District		1,270			7	1,200	3	1,204
Rancho Santa Fe Sanitation District 1960	6 - 1-1960	145	1961-1981	5.00,3.75,4.00	70		7	63
San Ysidro Sanitation District 1950	9 - 1-1950	155	1951-1975	4.25	35		7	28
Solana Beach Sanitation District 1965 Sewer Revenue Bonds	2 - 1-1965	650	1968-1995	4.50,4.00,3.75,3.85	615		15	600
Spring Valley Sanitation District 1956	10- 1-1956	735	1959-1986	4.75,4.50	480		30	450
Spring Valley Sanitation District 1962 Sewer Revenue Bonds	5 - 1-1962	1,680	1965-1992	3.625	1,299		45	1,254
Total Spring Valley Sanitation District		2,415			1,779		75	1,704
Vista Sanitation District 1956 A	10- 1-1957	150	1958-1972	4.50	20		10	10
1962 A	1 - 1-1963	825	1965-1988	4.50,3.00,3.25,3.50	720		30	690
1962 B	1 - 1-1964	1,400	1966-1993	4.75,3.50,3.70,3.75	1,250		30	1,220
Total Vista Sanitation District		2,375			1,990		70	1,920
Total Sanitation Districts		11,621			7,919	1,485	307	9,097

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
Year Ended June 30, 1972
Continued

SPECIAL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
San Diego City-County Camp Authority Revenue	7 -15-1968	$ 1,740	1970-1987	6.00,5.00,5.10,4.75	1,680		65	1,615
Ramona Administration Building Authority Revenue	4 - 1-1972	700	1974-1992	4.70,4.80,4.90,5.00,5.10, 5.30,5.40,5.50,5.60 5.70, 6.00		700		700
Alpine Fire Protection District	10- 1-1956	18	1958-1975	5.00	5		1	4
Fallbrook Local Fire District 1963	3 - 1-1963	68	1964-1985	6.00,3.25,3.50,3.60	44		3	41
Spring Valley Local Fire District 1960	6 -15-1960	150	1961-1985	5.00,4.00,4.25	84		6	78
Total Fire Districts		236			133		10	123
Fallbrook Sanitary District 1952	7 - 1-1952	110	1954-1980	4.00,3.75,4.00	50		5	45
1954	7 - 1-1954	80	1956-1979	4.00,3.75	40		5	35
1963	6 - 1-1963	80	1967-1982	5.00,3.00,3.25,3.50	55		5	50
1966	4 - 1-1967	400	1970-1999	4.25,4.50	390		5	385
1971	6 - 1-1971	250	1971-1991	7.00,6.00	250			250
Total Fallbrook Sanitary District		920			785		20	765
Fallbrook Hospital District 1959	8 - 1-1959	185	1960-1979	4.50,4.25	90		10	80
1968	10- 1-1968	2,200	1973-1998	6.00,5.50,4.60,4.75,4.80, 4.90,5.00,5.10	2,200			2,200
Total Fallbrook Hospital District		2,385			2,290		10	2,280
Grossmont Hospital District 1954	3 - 1-1954	800	1955-1974	3.00,2.50,2.75	120		40	80
Tri-City Hospital District 1959	10- 1-1959	690	1964-1978	5.25,4.50,4.25,4.50	375		45	330
1968	10- 1-1968	3,825	1969-1998	6.00,4.90,4.75,4.80,4.90 5.00,5.10,4.50	3,705		65	3,640
Total Tri-City Hospital District		4,515			4,080		110	3,970
Total Hospital Districts		7,700			6,490		160	6,330
Total Special Districts (Page 131)		$ 22,917			17,007	2,185	562	18,630
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union 1950	1 -16-1950	75	1951-1975	2.25,2.50,2.75	12		3	9
1959 A	7 -15-1959	126	1960-1984	5.00,4.25,4.50	75		5	70
1959 B	2 -15-1965	124	1968-1987	4.50, 3.75,4.00	114		3	111
Total Alpine Union		325			201		11	190
Bonsall Union 1956	8 - 1-1956	40	1957-1976	4.25,4.00	12		2	10
1964	8 -15-1964	60	1965-1979	3.50,3.75,4.00	36		4	32
1966	6 -15-1966	120	1967-1986	4.25,4.50,4.25	90		6	84
1968	4 - 1-1968	260	1970-1990	5.00	230		15	215
1969	7 -15-1969	160	1971-1989	5.00	160		5	155
1970	9 - 1-1970	200	1971-1980	7.00,6.50,6.00,6.25	200		20	180
Total Bonsall Union		840			728		52	676

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Borrego 1951 - 10 M	6 - 4-1951	[illegible]	1969-1971	3.25	3		3	
1956 A.	11-15-1956	75	1957-1981	5.00,4.50	33		3	30
Total Borrego (see also Borrego Unified)		85			36		6	30
Cajon Valley Union 1946	8 -15-1946	180	1947-1971	2.00,2.25	8		8	
1949	4 -30-1949	269	1950-1974	2.50,2.75	33		11	22
1951	3 -15-1951	162	1952-1976	2.25,1.75,2.00	34		7	27
1953	2 -15-1953	325	1954-1978	5.00,3.00,3.25	105		15	90
1954 B	11-15-1955	270	1971-1979	3.00,3.25	270		30	240
1957 A	3 - 1-1957	250	1958-1982	5.00,3.50,3.[illegible]25,3.75	110		10	100
1957 B	2 - 1-1958	390	1959-1983	5.00,3.50,3.75	195		15	180
1957 C	12- 1-19[illegible]	398	1959-1983	5.00,4.00,2.00	220		15	205
1957 D	[illegible] 1-19[illegible]	312	1961-1985	5.00,4.00,4.25	205		10	195
1959 A	1 - 1-[illegible]	210	1961-1985	5.00,4.00,4.25	140		10	130
1959 B	1 - 1-19[illegible]	1,220	1962-1986	5.00,4.00,1.00	750		50	700
1959 C	3 - 1-1964	70	1965-1984	5.00,3.25,3.50,.25	49		3	46
1964 A	3 - 1-1964	1,130	1965-1984	5.00,3.25,3.50,.25	745		55	690
1964 B	4 -15-1965	375	1966-1985	4.50,4.25,3.[illegible],3.50	280		20	260
1964 C	6 -15-1967	401	1971-1990	5.00,4.25,4.00,4.25	391		11	380
1964 D	10-15-1968	940	1972-1991	4.90	940			940
1970 A	3 - 1-1970	750	1973-1992	6.50,6.70,6.75,7.00	750			750
Total Cajon Valley Union		7,652			5,225		270	4,955
Cardiff 1953 - 26 M	7 - 1-1953	26	1970-1978	3.25	24		3	21
1957 A.	1 - 1-1958	51	1959-1983	5.00,4.75,4.50	18		1	17
1957 B.	4 -15-1959	51	1960-1984	4.25	27		2	25
1957 C.	6 - 1-1960	19	1964-1981	5.00,4.25,4.50	10		1	9
1960 A.	6 - 1-1960	12	1965-1976	5.00,4.25,4.50	5		1	4
1960 B.	7 -15-1961	63	1966-1978	4.25,4.00	38		5	33
1961 A.	7 -15-1961	37	1978-1985	4.00	[illegible]			37
1961 B.	7 -15-1971	13	1971-1976	5.00		13		13
Total Cardiff.		251			159	13	13	159
Carlsbad Union 1952.	2 -15-1952	105	1953-1972	2.50,2.25,2.50	5		5	
1955 C.	11-15-1956	180	1963-1971	3.50,3.75	20		20	
1958.	4 -15-1958	225	1959-1983	5.00,3.50,3.75	120		10	110
1960 A.	11- 1-1960	675	1961-1980	5.00,4.50,4.00,1.00	375		35	340
1960 B.	6 -15-1961	200	1962-1981	4.00,3.50,3.75,4.00	100		10	90
1966 A.	2 -15-1966	1,055	1967-1991	5.00,3.75,4.00	1,015		11	1,004
1966 B.	3 -15-1967	240	1968-1983	5.00,3.75,4.00	215		10	205
1966 C.	1- 15-1968	253	1969-1985	5.00	235		10	225
Total Carlsbad		2,933			2,085		111	1,974

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Chula Vista City 1952	8 -15-1952	$ 600	1953-1977	3.50,2.25,2.50,2.75	175		25	150
1954 A	5 - 1-1954	1,050	1955-1977	4.00,2.25,2.50,2.75 3.00	450		75	375
1954 B	5 - 1-1955	150	1978-1979	3.25,3.00	150			150
1956 A	7 - 1-1956	439	1958-1979	5.00,2.75,3.00,3.25	179		20	159
1958 A	5 -15-1958	800	1960-1983	5.00,4.75,3.25,3.50,2.00	404		33	371
1958 B	3 - 1-1959	308	1961-1983	4.25,3.75,4.00	165		13	152
1958 C	11- 1-1959	392	1964-1983	5.00,4.25	260		20	240
1960 A	8 - 1-1960	600	1965-1984	5.00,4.00,3.75,4.00	420		30	390
1960 B	8 - 1-1961	350	1963-1986	5.00,3.25,3.50,3.75,4.00	270		10	260
1960 C	6 - 1-1962	600	1964-1982	5.00,4.00,2.75,3.00,3.25	400		25	375
1960 D	12- 1-1962	700	1964-1982	5.00,2.75,3.00,3.25	455		35	420
1960 E	5 - 1-1964	500	1966-1979	5.00,3.25,3.00,3.25,3.50	290		35	255
1960 F	8 - 1-1965	750	1968-1980	3.50,3.25,3.50	600		60	540
1967 A	6 - 1-1967	1,100	1970-1985	4.75,3.75,4.00,4.25	1,020		40	980
1967 B	6 -15-1968	1,700	1971-1987	5.00	1,600		100	1,500
1967 C	5 -15-1969	850	1970-1985	5.00	750		50	700
1967 D	3 -15-1972	350	1973-1983	4.00,4.50,4.60,4.80		350		350
1970 A	4 -15-1970	1,100	1971-1986	5.75,6.00,6.20,6.25	1,045		55	990
1970 B	5 - 1-1971	1,400	1973-1989	4.50,4.00,4.75,5.00	1,400			1,400
1970 C	3 -15-1972	1,400	1973-1992	6.50,5.00,5.20,5.25		1,400		1,400
Total Chula Vista (includes Chula Vista Union and Chula Vista City)		15,139			10,033	1,750	626	11,157
Dehesa 1959 B	7 -15-1968	20	1970-1979	5.00	18		2	16
Del Mar Union 1955	3 -15-1955	167	1956-1980	3.00, 2.75,3.00,2.75	87		5	82
1960 A	10- 1-1960	150	1962-1985	3.75	105		5	100
1960 B	1 -15-1965	209	1966-1985	5.00,3.50,.25	149		10	139
1968 A	2 -15-1968	400	1970-1988	5.00,4.75	380		10	370
1968 B	10-15-1968	250	1970-1993	4.50,5.00	245		5	240
1970 A	5 -15-1970	150	1971-1990	6.50,6.75,6.90,7.00	145		5	140
1970 B	4 -15-1971	300	1973-1994	6.00,5.50,5.75	300			300
1970 C	2 -15-1972	195	1972-1994	6.00,5.25,5.50,5.60		195		195
Total Del Mar Union		1,821			1,411	195	40	1,566
Encinitas Union 1952 - 209 M	12- 1-1952	209	1953-1974	3.25,3.00,3.25	40		10	30
1952 - 31 M	12- 1-1952	31	1975-1977	3.50	31			31
1957 A	10- 1-1957	159	1958-1982	5.00,4.50	95		5	90
1957 B	3 -15-1959	136	1960-1984	5.00,4.00	80		5	75
1960 A	12- 1-1960	300	1961-1985	4.50,4.00	200		10	190
1960 B	8 -15-1962	50	1964-1973	3.75,3.50,3.75	15		5	10
1969 A	4 - 1-1969	600	1971-1989	5.00	585		15	570
1969 B	10- 1-1969	50	1972-1976	5.00	50			50
1969 C	2 -15-1972	245	1972-1982	5.00,4.60,4.70,4.80		245		245
Total Encinitas Union		1,780			1,096	245	50	1,291

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BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Escondido Union 1953	2 -15-1953	$ 480	1954-1973	4.50,2.50,2.75,3.00	48		24	24
1956 A	6 -15-1956	430	1957-1976	5.00,4.25,3.00	125		25	100
1958	12- 1-1958	490	1959-1983	5.00,3.50,3.75,4.00	260		20	240
1960 A	9 - 1-1960	435	1961-1985	5.00,4.75,4.75,4.25,1.00	285		15	270
1960 B	5 -15-1961	410	1963-1986	5.00,3.25,3.50,3.75,4.00	275		15	260
1960 C	4 -15-1962	338	1963-1987	5.00,3.75,3.25,3.50,3.75	243		15	228
1960 D	2 -15-1963	140	1964-1988	3.25,3.50	100		5	95
1960 E	4 - 1-1964	296	1965-1989	5.00,3.25,3.50,3.75	216		12	204
1960 F	7 -15-1965	381	1966-1990	5.00,3.25,3.50,3.75	306		15	291
1965 A	7 -15-1965	220	1966-1990	5.00,3.25,3.50,3.75	180		9	171
1965 B	3 -15-1967	315	1968-1992	4.75,4.00,4.25	267		12	255
1965 C	4 -15-1968	665	1969-1993	5.00	590		25	565
1965 D	10-15-1968	800	1969-1993	4.75,5.00	730		35	695
1969 A	7 - 1-1971	1,715	1972-1986	5.00,4.75,4.50		1,715		1,715
Total Escondido Union		7,115			3,625	1,715	227	5,113
Fallbrook Union 1950	3 -20-1950	80	1951-1975	2.50,2.75	20		5	15
1954	5 -15-1954	125	1955-1979	5.00,2.50,3.00,3.25	40		5	35
1956	4 - 1-1956	245	1957-1981	5.00,2.75,3.00,3.25	100		10	90
1959 A	2 -15-1960	207	1961-1985	5.00,4.50	126		9	117
1959 B	4 - 1-1961	78	1963-1986	4.00,4.25	51		3	48
1959 C	1 -15-1962	165	1963-1986	5.00,3.50,3.75,4.00	120		5	115
1963 A	1 -15-1964	225	1966-1989	5.00,4.00,3.25,3.50,3.75	180		10	170
1963 B	1 -15-1965	50	1967-1990	5.00,4.00,3.50,3.75	40		2	38
1968 A	7 -15-1968	1,500	1970-1987	5.00,4.75,5.00	1,475		25	1,450
1968 B	10-15-1968	375	1971-1992	5.00	375		5	370
1968 C	3 -15-1971	65	1972-1976	5.00,4.00	65		5	60
Total Fallbrook Union		3,115			2,592		84	2,508
Jamul-Las Flores Union 1951	3 - 1-1951	43	1952-1973	3.75,2.00,2.25,2.50	4		2	2
1957 A	1 -15-1958	27	1959-1983	5.00,4.25	14		1	13
1957 B	4 -15-1959	13	1972-1984	5.00,4.25	13		1	12
1965 A	5 -15-1965	121	1967-1981	4.00,3.75,4.00	96		5	91
1970 A	4 -15-1970	150	1972-1989	6.25,6.50,6.75,7.00	150		5	145
1970 B	6 -15-1972	185	1973-1992	5.75,5.50,5.00		185		185
Total Jamul-Las Flores Union		539			277	185	14	448
Julian 1970	6 - 1-1970	125	1972-1980	6.50	125		10	115
Lakeside Union 1953 - 76 M	2 - 1-1953	76	1954-1974	4.00,3.25	21		10	11
1953 - 49 M	2 - 1-1953	49	1974-1978	3.75	49			49
1955 B	6 - 1-1956	20	1970-1973	4.00	10		5	5
1958 A	5 -15-1958	167	1962-1983	5.00,3.25,3.50,3.75	117		5	112
1958 B	1 -15-1959	60	1962-1973	4.25,4.00	10		5	5
1958 C	12-15-1959	73	1961-1982	4.50,4.25	54		2	52

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BONDS PAYABLE BY ISSUE
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Lakeside Union 1960 A.	4 - 1-1960	$ 32	1961-1985	4.75	21		1	20
1960 B.	12-15-1960	117	1961-1985	5.00,3.75,4.00,4.25	77		5	72
1960 C.	5 - 1-1962	115	1963-1986	4.25,4.00,3.50,3.75	80		5	75
1960 D.	6 - 1-1964	40	1967-1978	4.50,3.50,3.75	28		4	24
1960 E.	9 - 1-1967	20	1970-1984	5.00,4.75	19		1	18
1960 F.	6 - 1-1969	175	1972-1994	5.00	175		5	170
1969 A.	6 - 1-1969	265	1974-1994	5.00	265			265
1971 A.	11- 1-1971	525	1973-1986	5.25,5.00,4.60,4.80		525		525
Total Lakeside Union		1,734			926	525	48	1,403
La Mesa-Spring Valley 1951	2 -15-1951	115	1952-1976	2.50,2.00	25		5	20
1953 A	8 - 1-1953	590	1954-1978	5.00,4.00,4.25	200		25	175
1953 B	2 - 1-1954	544	1955-1979	5.00,3.00,3.25,2.50	176		22	154
1953 C	11-15-1954	256	1955-1979	5.00,2.00,2.50,2.75	96		10	86
1956 A	8 -15-1956	168	1957-1981	3.75,3.25,3.50	110		10	100
1956 B	5 - 1-1957	239	1958-1982	5.00,4.00,3.75,4.00	145		10	135
1956 C	3 - 1-1958	480	1959-1983	5.00,4.00,3.50	360		30	330
1956 D	7 - 1-1958	73	1959-1978	5.00,3.25,3.50,3.75	40		5	35
1959 A	4 - 1-1959	273	1967-1984	4.50,4.25,4.00	248		5	243
1959 B	2 -15-1960	450	1961-1985	5.00,4.75,4.25,4.50	375		10	365
1959 C	1 -15-1961	880	1966-1986	5.00,4.25,3.75,4.00	780		20	760
1959 D	1 - 1-1962	509	1963-1987	5.00,3.50,3.75,4.00	440		10	430
1959 E	9 - 1-1964	363	1966-1973	5.00	150		50	100
1964 A	9 - 1-1964	734	1974-1988	5.00,3.50,.25	734			734
1964 B	1 - 1-1966	248	1968-1990	5.00,3.75,4.00	208		10	198
1964 C	6 - 1-1967	545	1970-1992	5.00,4.00,3.75,4.00	501		22	479
1964 D	7 - 1-1968	1,160	1971-1993	5.00	1,160		10	1,150
1964 E	10-15-1968	210	1971-1993	5.00	210		5	205
Total La Mesa-Spring Valley.		7,837			5,958		259	5,699
Lemon Grove 1950	3 -15-1950	53	1951-1975	2.50,2.75	11		2	9
1951	2 -15-1951	71	1952-1976	4.25,2.00,2.25,2.50	15		3	12
1954 A	6 - 1-1954	375	1955-1972	4.50,2.25,2.50,2.75,3.00	25		25	
1954 B	11-15-1954	75	1973-1975	3.25,2.75	75			75
1954 C	12- 1-1955	100	1976-1979	3.25,3.00	100			100
1957 A	1 - 1-1958	250	1959-1983	5.00,4.50,4.00,3.00	120		10	110
1957 B	6 - 1-1959	170	1960-1984	5.00,4.00	110		5	105
1960 A	2 - 1-1961	530	1967-1986	5.00,4.50,3.75,4.00,1.00	405		25	380
1960 B	2 - 1-1964	220	1965-1986	3.50,3.25,3.50	150		10	140
Total Lemon Grove.		1,844			1,011		80	931
National 1952.	5 -15-1952	620	1953-1972	4.75,1.75,2.00,2.25	31		31	
1956.	11- 1-1956	750	1957-1976	5.00,3.50,3.75	228		38	190
1966.	3 -15-1966	1,240	1969-1985	5.00,3.75,4.00	1,150		50	1,100
Total National		2,610			1,409		119	1,290

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IN THOUSANDS OF DOLLARS
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Oceanside-Libby Union 1952 - 102 M.	6 -15-1952	$ 102	1971-1977	3.25,3.00	100		15	85
Oceanside Union 1960 A.	2 - 1-1961	1,475	1962-1981	5.00,4.25,3.50,3.75,4.00	985		75	910
1960 B.	1 - 1-1962	255	1967-1986	5.00,3.50,3.75,4.00	205		10	195
1960 C.	3 -15-1963	130	1968-1980	3.25,3.00,3.25	90		10	80
1960 D.	12-15-1963	140	1968-1981	3.50,3.25,3.50	110		10	100
1960 E.	1 -.1-1965	160	1970-1985	4.25,3.25,3.50,3.75	140		10	130
1968 A.	10-15-1968	1,435	1971-1987	4.50,4.70	1,435		10	1,425
Total Oceanside		3,697			3,065		140	2,925
Orange Glen 1953.	6 -15-1953	20	1954-1973	4.25,4.00	2		1	1
1955.	4 -15-1955	40	1956-1975	3.25,3.00,3.25	8		2	6
1957 A.	7 -15-1957	34	1958-1982	4.75,4.50	21		1	20
1959 A.	5 - 1-1959	62	1960-1984	4.00,4.25	50		1	49
1959 B.	1 -15-1960	35	1961-1985	4.75,4.50	24		1	23
1959 C.	2 -15-1961	44	1962-1986	4.50,4.25	34		1	33
1959 D.	7 -15-1968	9	1969-1974	5.00	7		2	5
1968 A.	7 -15-1968	231	1970-1989	5.00	226		5	221
1968 B.	10-15-1968	169	1971-1993	5.00	169		1	168
Total Orange Glen		644			541		15	526
Pauma 1962.	7 - 1-1962	181	1963-1987	4.25,4.00	133		8	125
1967.	1 -15-1967	77	1971-1981	5.00	70		5	65
Total Pauma		258			203		13	190
Pomerado Union 1952	8 -15-1952	40	1953-1972	3.50,3.00	4		2	2
1955 A	4 - 1-1955	45	1956-1975	3.25,2.75	12		3	9
1955 B	12- 1-1955	15	1976-1980	3.50	15			15
1957 A	10- 1-1957	58	1958-1982	5.00	32		2	30
1957 B	10- 1-1958	32	1959-1983	5.00	20		1	19
1959 A	4 -15-1959	21	1970-1984	5.00,4.50	19		1	18
Poway Union 1959 B.	3 -15-1960	279	1961-1983	5.00,4.75	169		10	159
1960 A.	3 -15-1960	36	1983-1985	4.75	36			36
1960 B.	2 -15-1961	139	1963-1985	5.00,4.25,4.50	95		5	90
1960 C.	5 -15-1962	190	1963-1987	5.00,3.25,3.50,3.75,4.00	127		7	120
Poway Unified 1960 D (formerly Poway Union)	6 - 1-1963	70	1965-1988	5.00,3.50,3.75,4.00	51		3	48
1960 E (formerly Poway Union)	5 -15-1964	65	1965-1986	5.00,3.50,3.75	44		3	41
Total Poway Union (see also Poway Unified).		990			624		37	587
Rancho Santa Fe 1959.	5 - 1-1959	98	1960-1979	3.50	40		5	35
1970 A.	6 - 1-1970	450	1971-1990	6.50,6.75,7.00	440		20	420
1970 B.	3 -15-1971	100	1973-1981	5.00,4.00,4.30,4.50	100			100
Total Rancho Santa Fe		648			580		25	555

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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Rich Mar Union 1957 A	8 - 1-1957	$ 53	1961-1971	5.00	3		3	
1957 B	3 - 1-1959	50	1978-1984	4.75,4.50	50			50
1959 A	3 - 1-1959	106	1960-1981	4.50,4.25	50		5	45
1959 B	1 -15-1960	47	1961-1985	4.75,4.50	28		2	26
1959 C	10- 1-1961	97	1966-1985	5.00,4.25,4.50	75		5	70
1964 A	12- 1-1964	425	1965-1976	3.75,3.50,3.75	260		40	220
1964 B	12- 1-1965	156	1967-1980	4.50,4.00	140		5	135
1964 C	8 -15-1967	167	1972-1987	5.00,4.75	167			167
1964 D	8 - 1-1968	140	1969-1977	5.00,4.75,5.00	110		25	85
Total Rich Mar Union		1,241			883		85	798
San Pasqual 1970	4 - 1-1970	108	1973-1995	6.25,6.50,7.00	108			108
Santee 1953	6 -15-1953	36	1954-1978	4.25,4.00	14		2	12
1954 D	2 -15-1958	25	1959-1983	4.75,4.50	12		1	11
1957 A	2 -15-1958	18	1959-1976	4.75,4.50	5		1	4
1957 B	4 -15-1959	37	1960-1984	4.25,4.50	25		1	24
1957 C	1 - 1-1960	110	1963-1984	4.50,4.25	65		5	60
1957 D	1 - 1-1961	30	1965-1985	5.00,4.00,4.25	23		1	22
1960 A	1 - 1-1961	400	1966-1985	5.00,4.50,4.00,4.25	280		20	260
1960 B	1 -15-1962	155	1967-1986	4.25,4.00,4.25	130		5	125
1960 C	1 - 1-1964	75	1974-1988	4.00,3.75,4.00	75			75
1960 D	1 - 1-1965	35	1983-1989	4.00	35			35
1960 E	3 -15-1968	215	1973-1992	5.00	215			215
1960 F	10-15-1968	120	1973-1992	5.00	120			120
1970 A	12-15-1970	595	1973-1987	7.00,5.50,5.75,6.25	595			595
Total Santee		1,851			1,594		36	1,558
San Ysidro 1953	3 -15-1953	43	1954-1978	3.75	14		2	12
1957 A	3 -15-1957	83	1958-1982	5.00,4.75,4.50	41		3	38
1957 B	2 -15-1958	30	1960-1984	5.00,4.50	18		1	17
1957 C	11- 1-1961	12	1962-1973	4.25,4.00	3		1	2
1968 A	7 -15-1968	230	1975-1991	5.00	230			230
1968 B	2 -15-1969	25	1970-1982	5.00	19		3	16
1968 C	5 - 1-1970	55	1971-1976	5.00	50		10	40
1971 A	9 - 1-1971	270	1972-1991	6.10		270		270
1971 B	5 - 1-1976	115	1976-1992	6.25,6.00		115		115
Total San Ysidro		863			375	385	20	740
Solana Beach 1955	8 -15-1955	118	1956-1979	3.50,3.25,3.00	45		5	40
1959	2 -15-1959	115	1960-1982	5.00,4.50,4.00	55		5	50
1961 A	4 - 1-1961	293	1962-1986	5.00,3.50,3.75,4.00	200		10	190
1961 B	10-15-1968	242	1970-1988	4.50,5.00	237		5	232
1969 A	2 -15-1970	600	1971-1995	6.90,7.00	600			600
1969 B	3 -15-1971	250	1974-1995	5.00,5.25,6.00,6.25	250			250
Total Solana Beach		1,618			1,387		25	1,362

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
Year Ended June 30, 1972
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ELEMENTARY SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
South Bay Union 1950 - 55 M	11-15-1950	$ 55	1963-1971	2.50	5		5	
1950 - 20 M	11-15-1950	20	1972-1975	2.75,3.00	20			20
1954.	3 -15-1954	234	1955-1979	4.50,2.50,2.75,3.00,3.25	80		10	70
1957 A.	12-15-1957	187	1958-1982	4.50	120		10	110
1957 B.	3 - 1-1959	38	1960-1984	4.50,4.25	26		2	24
1959 A.	9 - 1-1959	140	1960-1984	5.00,4.50,2.50	85		5	80
1959 B.	8 -15-1961	520	1962-1986	5.00,4.00,3.50,3.75,4.00	340		20	320
1959 C.	11-15-1962	99	1963-1987	5.00,3.50,3.75	79		5	74
1959 D.	2 -15-1965	202	1966-1990	5.00,3.25,3.50	180		5	175
1959 E.	1 -15-1966	29	1969-1979	4.50,4.25,4.25	21		2	19
1968 A.	8 - 1-1968	300	1969-1992	5.00	280		5	275
1968 B.	5 - 1-1969	105	1984-1989	5.00	105			105
Total South Bay Union		1,929			1,341		69	1,272
Vallecitos 1954	7 -15-1954	26	1955-1979	3.50	10		1	9
1958 A	7 - 1-1958	24	1959-1982	5.00,4.25,4.50	12		1	11
1958 B	7 - 1-1967	13	1969-1981	5.00	11		1	10
Total Vallecitos.		63			33		3	30
Valley Center Union 1952.	5 - 1-1952	59	1953-1972	2.75	3		3	
1959.	9 -15-1959	76	1960-1984	4.25,4.50,4.75	43		3	40
1966 A.	2 -15-1966	306	1969-1985	5.00,4.50,4.25,4.50	280		15	265
1966 B.	12-15-1966	44	1969-1982	5.00	40		2	38
Total Valley Center Union		485			366		23	343
Warner Union 1968	7 - 1-1968	25	1969-1978	5.00	21		2	19
Total Elementary School Districts		70,185			48,036	5,013	2,515	50,534
HIGH SCHOOL DISTRICTS								
Escondido Union 1952 (Escondido Portion).	8 - 1-1952	825	1953-1972	4.75,2.25,2.50,2.75	72		36	36
Escondido Union 1958 (Escondido Portion).	4 - 1-1958	1,190	1959-1983	5.00,3.50,3.75,2.50	549		43	506
1959 (Escondido Portion).	3 - 1-1960	694	1962-1985	5.00,4.75,4.50,2.00	398		28	370
1963 A.	1 - 1-1964	1,780	1966-1989	5.00,3.25,3.50,3.75,.25	1,440		80	1,360
1963 B.	11- 1-1964	525	1966-1989	5.00,4.75,3.50,3.75,.25	440		20	420
1963 C.	3 - 1-1968	195	1970-1991	5.00,4.50	185		5	180
1968.	3 - 1-1968	1,050	1970-1991	5.00,4.50	970		40	930
1969 A.	2 - 1-1970	2,000	1971-1995	6.50,6.75,6.80,7.00	2,000		75	1,925
1969 B.	5 -15-1971	2,200	1973-1991	4.25,4.75,5.25,5.50	2,200			2,200
1969 C.	4 - 1-1972	300	1973-1987	5.00,4.00,4.50,4.60		300		300
Total Escondido Union		10,759			8,254	300	327	8,227
Fallbrook Union 1954.	2 -15-1954	385	1956-1979	5.00,3.00,2.50	150		15	135
1956 A.	3 - 1-1956	260	1957-1981	5.00,2.75,3.00	110		10	100
1958 A.	12-15-1958	280	1959-1983	5.00,4.50,3.75,4.00	160		10	150
1958 B.	2 -15-1961	25	1962-1986	5.00,4.00,4.25	15		1	14
1958 C.	4 - 1-1961	120	1962-1985	5.00,3.50,3.75,4.00	70		5	65

See Notes to Financial Statement, pages 10 and 11

BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
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Continued

HIGH SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Fallbrook Union 1961 A.	4 - 1-1961	$ 85	1962-1985	5.00,3.50,3.75,4.00	56		3	53
1961 B.	8 - 1-1962	150	1964-1987	5.00,4.00,3.50,3.75,4.00	115		5	110
1961 C.	5 -15-1963	35	1964-1988	5.00,4.00,3.50	27		1	26
1968.	3 - 1-1968	900	1972-1988	5.00,4.75,4.50,4.75	900		70	830
Total Fallbrook Union		2,240			1,603		120	1,483
Grossmont Union 1954 A.	2 -15-1954	2,300	1955-1974	4.00,2.25,2.50,2.75,3.00	345		115	230
1954 B.	11- 1-1955	200	1956-1975	5.00,2.50,2.75,3.00	55		11	44
1956 A.	12- 1-1956	1,875	1958-1976	5.00,4.00,3.75,4.00	600		100	500
1956 B.	12- 1-1957	375	1959-1977	5.00,4.50,4.00,4.25	140		20	120
1958 A.	5 -15-1958	450	1960-1978	5.00,4.00,3.25,2.00	175		25	150
1958 B.	12-15-1958	1,360	1960-1978	5.00,3.50,3.75,4.00	680		68	612
1958 C.	5 -15-1959	190	1961-1979	4.00,3.75,4.00	88		11	77
1960 A.	6 -15-1960	1,400	1962-1980	5.00,4.50,4.00,4.25,1.00	720		80	640
1960 B.	12- 1-1960	1,750	1962-1980	5.00,4.75,3.75,4.00,1.00	1,002		100	902
1960 C.	9 - 1-1961	1,590	1963-1981	5.00,3.00,3.25,3.50,3.75,4.00	1,090		90	1,000
1960 D.	3 -15-1964	260	1966-1984	5.00,3.50,3.25,3.50	182		14	168
1964 A.	3 -15-1964	3,600	1966-1984	5.00,3.50,3.25,3.50	3,025		200	2,825
1964 B.	2 - 1-1965	800	1967-1985	4.25,3.00,3.25,3.50	600		40	560
1968 A.	3 - 1-1968	2,000	1970-1981	5.00,4.25,4.50	1,980		10	1,970
1968 B.	10-15-1968	4,000	1971-1984	5.00,4.75,4.60	4,000		50	3,950
Total Grossmont Union		22,150			14,682		934	13,748
San Dieguito Union 1953 - 421 M	8 -15-1953	421	1954-1977	4.75,4.00,3.75	146		20	126
1953 - 29 M	8 -15-1953	29	1977-1978	3.25	29			29
1956	8 -15-1956	460	1957-1981	3.75,3.25,3.50	220		20	200
1959	3- 15-1959	495	1960-1984	5.00,4.50,4.00,2.00	260		20	240
1961 A	3 - 1-1961	1,110	1963-1986	5.00,4.75,3.50,3.75,1.00	750		50	700
1961 B	8 - 1-1966	390	1967-1980	5.00,3.75,4.00	340		20	320
1972 A	2 -15-1972	5,500	1974-1993	4.25,5.50,4.50,4.75		5,500		5,500
Total San Dieguito Union.		8,405			1,745	5,500	130	7,115
Sweetwater Union 1951 - 835 M	5 -15-1951	835	1952-1974	2.75,2.50	235		80	155
1951 - 150 M	5 -15-1951	150	1974-1976	2.75,3.00	150			150
1954 A	5 -15-1954	1,460	1955-1974	5.00,2.00,2.50,2.75,2.00	210		70	140
1954 B	12- 1-1954	340	1975-1979	5.00,3.00,2.00	340			340
1956	12-15-1956	870	1957-1981	5.00,4.00,4.25	385		35	350
1958 A	6 - 1-1958	1,090	1960-1983	5.00,2.75,3.00,3.25,3.50	640		45	595
1958 B	6 - 1-1959	774	1962-1984	5.00,4.75,4.00,2.50	454		35	419
1958 C	1 -15-1960	150	1961-1979	5.00,4.25	40		5	35
1958 D	5 - 1-1960	686	1965-1986	5.00,4.50,4.25,4.25,1.00	476		30	446
1960 A	5 - 1-1960	459	1965-1985	5.00,4.50,4.25,1.00	319		20	299

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BONDS PAYABLE BY ISSUE
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HIGH SCHOOL DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Sweetwater Union 1960 B.	6 -15-1961	$ 1,370	1966-1985	5.00,3.50,3.75	1,195		50	1,145
1960 C.	6 - 1-1962	1,085	1964-1986	5.00,2.75,3.00,3.25,3.50,1.00	605		60	545
1960 D.	8 - 1-1966	586	1971-1986	4.50,4.00	566		20	546
1968 A.	5 -15-1968	4,905	1971-1991	5.00,4.75,5.00	4,850		100	4,750
1968 B.	10-15-1968	1,095	1973-1985	5.00,4.70,4.50,4.60	1,095			1,095
1969 A.	2 -15-1970	1,670	1971-1982	6.40, 6.25,6.00,7.00	1,620		50	1,570
1969 B.	8 - 1-1970	370	1971-1977	6.50,6.00,5.80,5.90	370		50	320
1969 C.	10-15-1971	2,240	1972-1983	4.00,4.50,4.75,5.00		2,240		2,240
1969 D.	6 -15-1972	2,220	1975-1986	5.30,5.00,4.75,5.20		2,220		2,220
Total Sweetwater Union		22,355			13,550	4,460	650	17,360
Total High School Districts.		65,909			39,834	10,260	2,161	47,933
UNIFIED SCHOOL DISTRICTS								
Borrego Springs 1964 A	8 - 1-1964	437	1965-1988	4.00,3.75,3.50,3.75,4.00	323		19	304
1964 B	9 - 1-1966	263	1969-1981	5.00,4.75	243		10	233
Total Borrego Springs.		700			566		29	537
Carlsbad Unified (portion of Oceanside-Carlsbad Union High) 1956.	1 -15-1956	392	1958-1981	5.00,3.25,3.00,3.25,2.50	171 (1)		17	154
1959.	2 -15-1959	214	1961-1979	5.00,3.75,4.00	95		11	84
1969.	6 - 1-1969	1,368	1970-1994	5.00	1,259		54	1,205
Total Carlsbad Unified		1,974			1,525		82	1,443
Coronado 1951.	9 -15-1951	390	1952-1976	2.50,2.25,2.50	105		15	90
1956 B.	5 - 1-1957	100	1958-1982	3.75,3.50	44		4	40
1960.	1 -15-1961	1,250	1962-1986	5.00,4.25,3.75,.25	805		45	760
1968.	10-15-1968	475	1970-1993	5.00,4.25,4.50	470		5	465
Total Coronado		2,215			1,424		69	1,355
Oceanside Unified (portion of Oceanside-Carlsbad Union High) 1956.	1 -15-1956	868	1958-1981	5.00,3.25,3.00,3.25,2.50	379 (1)		38	341
1959.	2 -15-1959	476	1961-1979	5.00,3.75,4.00	210		24	186
1969.	6 - 1-1969	3,032	1970-1994	5.00	2,791		121	2,670
Oceanside Unified 1968 B	11- 9-1971	553	1971-1981	4.50,4.00,4.30,4.40		553		553
Total Oceanside Unified.		4,929			3,380	553	183	3,750
Poway Unified (portion of Escondido High).	8 - 1-1952	145	1963-1972	2.50,2.75	28		14	14
1958	4 - 1-1958	365	1959-1983	5.00,3.50,3.75,2.50	226		17	209
1959	3 - 1-1960	256	1962-1985	5.00,4.75,4.50,2.00	162		12	150
Poway Unified 1964 A	5 -15-1964	190	1966-1987	5.00,3.50,3.75	160		10	150
1964 B	6 -15-1965	610	1966-1989	4.00,3.50,3.75	450		25	425
1964 C	2 - 1-1967	630	1968-1987	5.00,4.75,4.50	490		35	455
1964 D	5 -15-1968	570	1968-1978	5.00,4.75	510		30	480
1970 A	3 -15-1970	3,050	1971-1984	6.00,6.25,6.50,7.00	3,050		50	3,000
1970 B	3 -15-1971	1,950	1977-1984	5.00,4.75,4.30,4.50	1,950			1,950
Total Poway Unified.		7,766			7,026		193	6,833

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BONDS PAYABLE BY ISSUE
IN THOUSANDS OF DOLLARS
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	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
UNIFIED SCHOOL DISTRICTS - contd								
Ramona 1953	9 - 1-1953	$ 110	1954-1973	4.50,4.25,4.00	30		10	20
1956	3 -15-1956	54	1957-1976	4.00,3.25	19		3	16
1957 A	8 - 1-1957	76	1958-1982	5.00,4.75	48		4	44
1957 B	9 - 1-1958	34	1959-1983	4.50,4.25	22		1	21
1966 A	8 - 1-1966	757	1969-1986	5.00,4.25	717		20	697
Total Ramona Unified		1,031			836		38	798
San Diego 1951	6 -15-1951	11,806	1952-1976	5.00,2.00,2.25,2.00	3,240		640	2,600
1953 A	8 - 1-1953	8,748	1954-1973	5.00,2.50,2.75,3.00	1,385		462	923
1953 B	3 - 1-1957	5,000	1959-1978	5.00,2.75,2.95	1,750		250	1,500
1957 A	11-15-1957	8,710	1960-1979	5.00,3.50,1.00	3,919		436	3,483
1957 B	10-15-1958	10,000	1961-1980	5.00,3.125,3.50,3.75,1.00	5,000		500	4,500
1957 C	8 - 1-1959	7,000	1960-1979	5.00,3.75,4.00,1.00	3,150		350	2,800
1960 A	1 -15-1961	10,000	1963-1982	5.00,4.75,3.25,3.50,.25	5,500		500	5,000
1960 B	10- 1-1961	12,740	1963-1982	5.00,3.25,3.50,3.625,1.00	7,644		637	7,007
1960 C	9 - 1-1962	14,827	1964-1983	5.00,3.00,3.25,3.375,.25	9,647		740	8,907
1966 A	1 -15-1967	11,675	1970-1989	5.00,4.125,3.50,.25	10,507		584	9,923
1966 B	5 - 1-1968	6,090	1971-1990	5.00,4.00,4.10,4.20,4.25,4.30	5,785		305	5,480
Total San Diego		106,596			57,527		5,404	52,123
Vista 1948	9 - 1-1948	580	1949-1973	3.00,3.25	93		31	62
1951	6 - 1-1951	114	1952-1976	3.25,2.75	34		6	28
1954 C	7 - 1-1956	113	1967-1981	3.50	93		5	88
1954 E	5 - 1-1958	87	1969-1977	3.75,4.00	57		10	47
1958 B	12-15-1958	124	1960-1977	4.25,4.00	70		10	60
1958 C	1 -15-1960	347	1961-1983	5.00,4.25	275		10	265
1959	9 - 1-1959	597	1961-1984	5.00,4.50,4.25,2.50	425		25	400
1961 A	3 - 1-1961	411	1962-1986	5.00,4.25,3.50,3.75,4.00	325		15	310
1961 B	4 -15-1963	264	1964-1986	5.00,4.50,3.00,3.25,3.50	205		5	200
1965	8 -15-1965	632	1967-1985	4.75,3.25,3.50,3.75	580		15	565
1968 A	10-15-1968	2,950	1971-1990	5.00,4.70,4.75	2,950		50	2,900
1970 A	9 - 1-1970	315	1972-1982	7.00,5.75,6.25,6.40	315			315
Total Vista Unified		6,534			5,422		182	5,240
Total Unified Districts		131,745			77,706	553	6,180	72,079
COMMUNITY COLLEGE DISTRICTS								
Grossmont 1962 A	1 -15-1963	2,000	1965-1983	5.00,4.25,3.00,3.25,3.50,.25	1,400		100	1,300
1962 B	9 - 1-1963	2,000	1966-1985	5.00,3.25,2.75,3.00,3.50	1,590		120	1,470
1962 C	3 - 1-1964	2,000	1967-1984	5.00,4.00,3.25,3.50,.25	1,610		120	1,490
1962 D	6 - 1-1964	1,500	1968-1984	5.00,4.50,3.25,3.50	1,240		80	1,160
1966 A	3 - 1-1966	1,000	1970-1986	4.50,3.75,4.00	930		50	880
1966 B	12- 1-1966	1,500	1970-1986	4.75,4.50,4.25	1,460		60	1,400
1966 C	7 - 1-1967	1,000	1971-1987	4.00,4.25	1,000		20	980
Total Grossmont		11,000			9,230		550	8,680

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COMMUNITY COLLEGE DISTRICTS - contd	DATE OF BOND	AMOUNT OF ORIGINAL ISSUE	YEARS OF MATURITY	RATES OF INTEREST	BEGINNING BALANCE	CURRENT YEAR ISSUED (PAGE 145)	CURRENT YEAR MATURED	ENDING BALANCE
Oceanside-Carlsbad 1961	2 -15-1962	$ 3,500	1964-1987	5.00,3.25,3.50,3.75,1.00	2,380		140	2,240
Northern San Diego County 1955	3 -15-1955	470	1957-1976	5.00,3.25,2.75,2.00	140		25	115
1958	4 - 1-1958	685	1960-1979	5.00,4.00,3.50,3.75,2.00	320		40	280
Palomar 1960	12-15-1960	844	1961-1980	5.00,3.50,3.75,4.00	570		40	530
1963 A	2 - 1-1964	1,600	1966-1989	5.00,3.25,3.50,3.75	1,440		60	1,380
1963 B	12- 1-1964	950	1967-1989	5.00,3.75,3.25,3.50,3.75	910		10	900
Total Palomar (formerly Northern San Diego County)		4,549			3,380		175	3,205
San Diego (San Diego Community College portion of San Diego Unified) 1953 A	8 - 1-1953	2,052	1954-1973	5.00,2.50,2.75,3.00	325		108	217
1957 A	11-15-1957	1,290	1960-1979	5.00,3.50,1.00	581		64	517
1960 B	10- 1-1961	7,260	1963-1982	5.00,3.25,3.50,3.625,1.00	4,356		363	3,993
1966 A	1 -15-1967	825	1970-1989	5.00,4.125,3.50,.25	743		41	702
1968 A	5 - 1-1968	3,910	1971-1990	5.00,4.00,4.10,4.20,4.25,4.30	3,715		195	3,520
Total San Diego		15,337			9,720		771	8,949
Sweetwater 1961 A	8 -15-1961	1,000	1964-1985	5.00,3.50,3.75,4.00	810		40	770
1961 B	7 - 1-1962	1,000	1963-1986	5.00,4.75,3.25,3.50,1.00	520		60	460
1961 C	9 -15-1963	2,000	1964-1987	5.00,2.75,3.00,3.25,3.50	1,670		60	1,610
1961 D	4 - 1-1964	2,000	1965-1984	4.00,3.25,3.50,.75	1,540		100	1,440
1966 A	4 -15-1966	600	1968-1991	4.25	560		20	540
1966 B	1 -15-1968	600	1969-1992	5.00	570		10	560
Total Sweetwater		7,200			5,670		290	5,380
Total Community College Districts		41,586			30,380		1,926	28,454
Total School Districts (Page 131)		309,425			195,956	15,826	12,782	199,000

(1) Oceanside-Carlsbad Union High split between Carlsbad Unified and Oceanside Unified.

See Notes to Financial Statements, pages 10 and 11

BONDS AUTHORIZED - UNISSUED
Year Ended June 30, 1972

SPECIAL DISTRICTS UNDER CONTROL OF BOARD OF SUPERVISORS	DATE OF BOND ELECTION	PRIOR AUTHORIZATIONS	BEGINNING BALANCE	CURRENT YEAR ACTIVITY AUTHORIZED	CURRENT YEAR ACTIVITY ISSUED (PAGE 132)	ENDING BALANCE (PAGES 52, 74, 102)
Alpine Sanitation	5 -12-70	$ 580,000	580,000		285,000	295,000
Solana Beach Sanitation	1 -29-63	101,000	101,000			101,000
Ramona Sanitation	10-26-71			1,200,000	1,200,000	
County Service Area #4 Majestic Pines	1 -11-72			440,000		440,000
SPECIAL DISTRICTS UNDER CONTROL OF LOCAL BOARDS						
Vista Sanitation	8 -28-67	2,750,000	525,000			525,000
JOINT POWERS						
San Diego - Ramona Administrative Building Authority	*			700,000	700,000	
Total Special Districts		$ 3,431,000	1,206,000	2,340,000	2,185,000	1,361,000
SCHOOL DISTRICTS						
Elementary Schools						
Alpine Union	2 -24-70	415,000	415,000			415,000
Cajon Valley Union	10-29-63	2,850,000	4,000			4,000
	10-29-69	4,000,000	3,250,000			3,250,000
Cardiff	4 -18-61	50,000	13,000		13,000	
Carlsbad Union	3 - 9-65	1,548,600	600			600
Chula Vista City	9 -20-66	4,000,000	350,000		350,000	
	10- 7-69	8,000,000	5,500,000		1,400,000	4,100,000
Dehesa	10- 5-71			146,000		146,000
Del Mar Union	10-17-67	750,000	100,000			100,000
	2 - 3-70	950,000	500,000		195,000	305,000
Encinitas Union	9 -17-68	895,000	245,000		245,000	
Escondido Union	4 -15-69	2,000,000	2,000,000		1,715,000	285,000
Jamul-Las Flores Union	1 - 2-65	190,000	69,000			69,000
	10-21-69	450,000	300,000		185,000	115,000
Lakeside Union	10-27-59	500,000	1,000			1,000
	4 - 7-70	1,265,000	1,000,000		525,000	475,000
La Mesa-Spring Valley	4 -17-64	2,900,000	3,000			3,000
Oceanside Union	4 -18-67	1,988,000	553,000		553,000	
Orange Glen (consolidated with Escondido Union)	10-24-67	400,000	169,000			169,000
	4 -15-69	400,000	231,000			231,000
Rancho Santa Fe	12-16-69	925,000	375,000			375,000
Rich Mar Union	4 -14-64	891,000	3,000			3,000
San Pasqual Union	4 -15-69	108,000	108,000			108,000
Santee	4 -15-69	3,000,000	2,405,000			2,405,000
San Ysidro	2 -27-68	760,000	450,000			450,000
	2 - 9-71	1,900,000	1,900,000		385,000	1,515,000
South Bay Union	10-12-67	1,600,000	1,195,000			1,195,000
Vallecitos	4 -16-57	50,000	13,000			13,000
Total		42,785,600	21,152,600	146,000	5,566,000	15,732,600

See Notes to Financial Statement, pages 10 and 11

BONDS AUTHORIZED - UNISSUED
Year Ended June 30, 1972
Continued

	DATE OF BOND ELECTION	PRIOR AUTHORIZATIONS	BEGINNING BALANCE	CURRENT YEAR ACTIVITY AUTHORIZED	CURRENT YEAR ACTIVITY ISSUED (PAGE 132)	ENDING BALANCE (PAGES 52, 74, 102)
SCHOOL DISTRICTS - contd						
High Schools						
San Dieguito	10-12-71			7,600,000	5,500,000	2,100,000
Escondido	10-14-69	$ 4,500,000	300,000		300,000	
Sweetwater	10- 7-69	6,500,000	4,460,000		4,460,000	
Total		11,000,000	4,760,000	7,600,000	10,260,000	2,100,000
Unified Schools						
Poway	10- 7-69	5,750,000	750,000	8,500,000		9,250,000
Ramona	9 -28-65	850,000	93,000			93,000
Vista	9 -17-68	3,870,000	605,000			605,000
Total		10,470,000	1,448,000	8,500,000		9,948,000
Total School Districts		$ 64,255,600	27,360,600	16,246,000	15,826,000	27,780,600

* Revenue Bond

See Notes to Financial Statement, pages 10 and 11

Statistical Information

STATISTICAL INFORMATION

IN THIS SECTION VARIOUS STATISTICS ARE PRESENTED WHICH, IT IS BELIEVED, ARE OF GENERAL INTEREST TO THE READER.

INSURANCE
June 30, 1972

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Comprehensive Liability 1	$ 1,000,000
Airport Liability	1,000,000
Comprehensive Liability Excess Coverage 1	5,000,000
Medical Liability 200 Volunteer Workers of Edgemoor Hospital	1,000
Death or Dismemberment 200 Volunteer Workers of Edgemoor Hospital	2,000
All Risk Floater, Contractor's Equipment, County Engineer	500,000
Air Travel Accident	100,000
Steam Boiler and Air Tanks Bodily Injury and Property Damage, Various Locations	500,000
Blanket Fire Insurance Policy	63,972,000
Gillespie Field Fire Insurance Policy	84,900
Automobile Fire and Theft 2	5,000,000
Mexican Vehicle Policy 3	20,000
Sprinkler Damage	98,000
All Risk Camera and Equipment, Health Department	20,237
Steam Cleaners, Air and Oil Tanks	10,000
Floater Policy, Physical Loss or Damage to Voting Machines from External Causes	598,760
All Risk Floater - Precious Stones	25,000
Forgery Bond	25,000
Money and Securities - Broad Form Policy, Loss Inside Premises	5,000/250,000
Workmen's Compensation 4	Excess Limits Only 250,000/2,000,000
Official and Faithful Performance Bonds: All Employees' 5	100,000/400,000

1 Includes Automobile, Medical Malpractice, Errors and Omissions, and False Arrest.

2 This policy has a stated total limit of coverage at one location of $1,000,000.

3 This policy is for owned and non-owned vehicles in Mexico for property damage, bodily injury and medical expense.

4 The County of San Diego is non-insured for workmen's compensation liability with the exception of excess limits of $250,000 to $2,000,000.

5 Elected and appointed officials are bonded for additional amounts equal to or exceeding the amounts required by law.

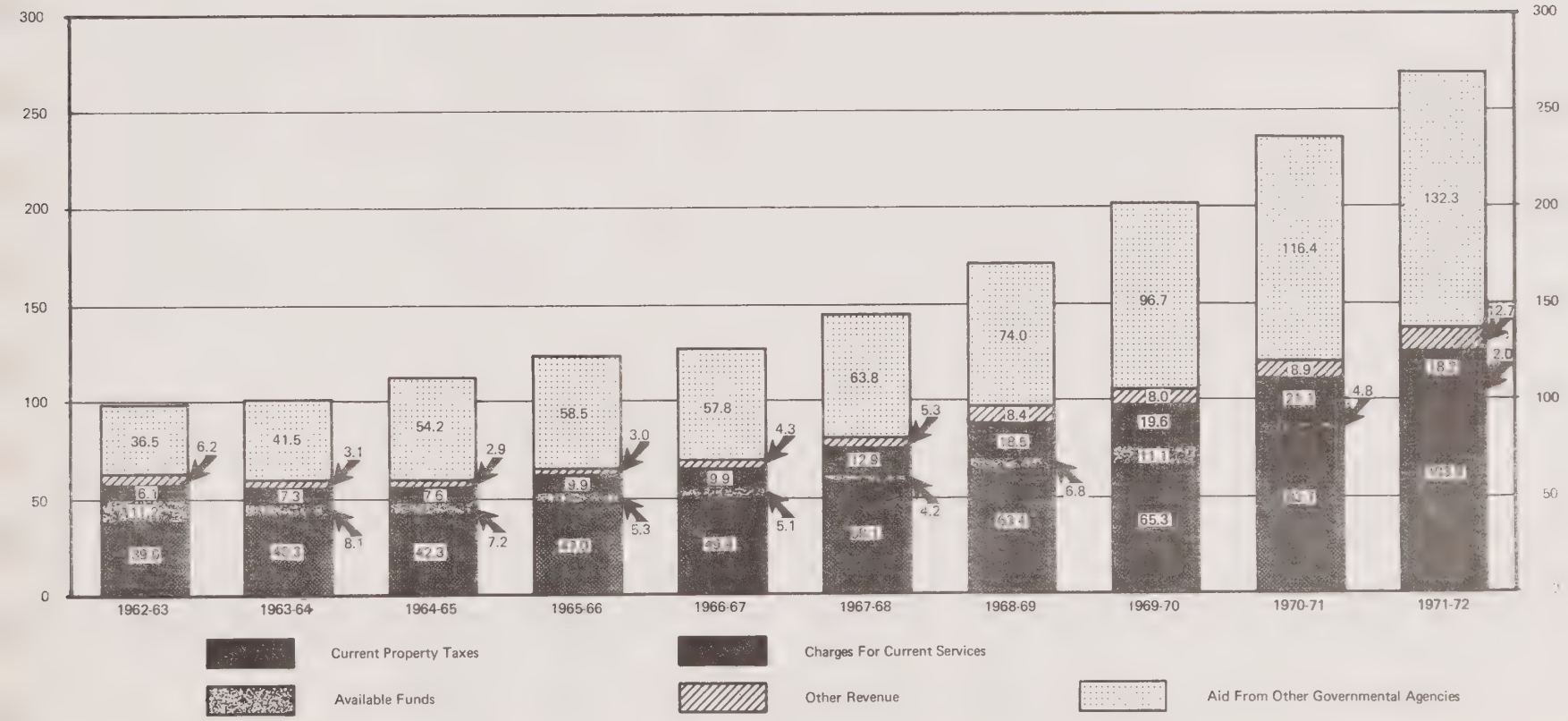
See Notes to Financial Statement, pages 10 and 11

TEN YEAR COMPARISON OF SOURCE OF FUNDS
IN THOUSANDS OF DOLLARS
COUNTY FUNDS

	1962-63		1963-64		1964-65		1965-66		1966-67		1967-68		1968-69		1969-70		1970-71		1971-72	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	$ 39,016	39.4	40,331	40.2	42,254	37.0	46,971	37.9	49,976	39.3	58,031	40.2	63,451	37.1	65,324	32.5	83,702	35.6	103,908	38.6
Licenses and Permits	512	.5	552	.5	594	.5	582	.5	595	.5	726	.5	1,029	.6	1,364	.7	1,729	.7	2,516	.9
Fines, Forfeitures and Penalties	1,187	1.2	1,279	1.3	1,335	1.2	1,444	1.2	1,611	1.3	1,926	1.3	2,413	1.4	2,803	1.4	2,943	1.3	3,197	1.2
Revenue from the Use of Money and Property	527	.5	356	.4	448	.4	573	.5	906	.7	2,146	1.5	3,087	1.8	3,333,	1.7	3,201	1.4	3,589	1.3
Aid from Other Governmental Agencies	36,496	36.9	41,547	41.4	54,153	47.4	58,529	47.3	57,760	45.5	63,951	44.3	74,001	43.2	96,744	48.2	116,351	49.5	132,342	49.2
Charges for Current Services	6,060	6.1	7,280	7.2	7,647	6.7	9,926	8.0	9,931	7.8	12,957	9.0	18,545	10.8	19,624	9.8	21,121	9.0	18,161	6.7
Other Revenue	4,006	4.0	938	.9	548	.5	482	.4	1,133	.9	497	.3	1,924	1.1	416	.2	1,022	.4	3,467	1.3
Inter-Fund Transfers													(128)							
Fund Balance Available From Prior Years	11,260	11.4	8,112	8.1	7,223	6.3	5,259	4.2	5,124	4.0	4,150	2.9	6,792	4.0	11,137	5.5	4,811	2.1	2,035	.8
Total	$ 99,064	100.0	100,395	100.0	114,202	100.0	123,766	100.0	127,036	100.0	144,384	100.0	171,114	100.0	200,745	100.0	234,880	100.0	269,215	100.0

See Notes to Financial Statement, pages 10 and 11

COMPARISON OF SOURCE OF FUNDS
IN MILLIONS OF DOLLARS
COUNTY FUNDS
June 30, 1972



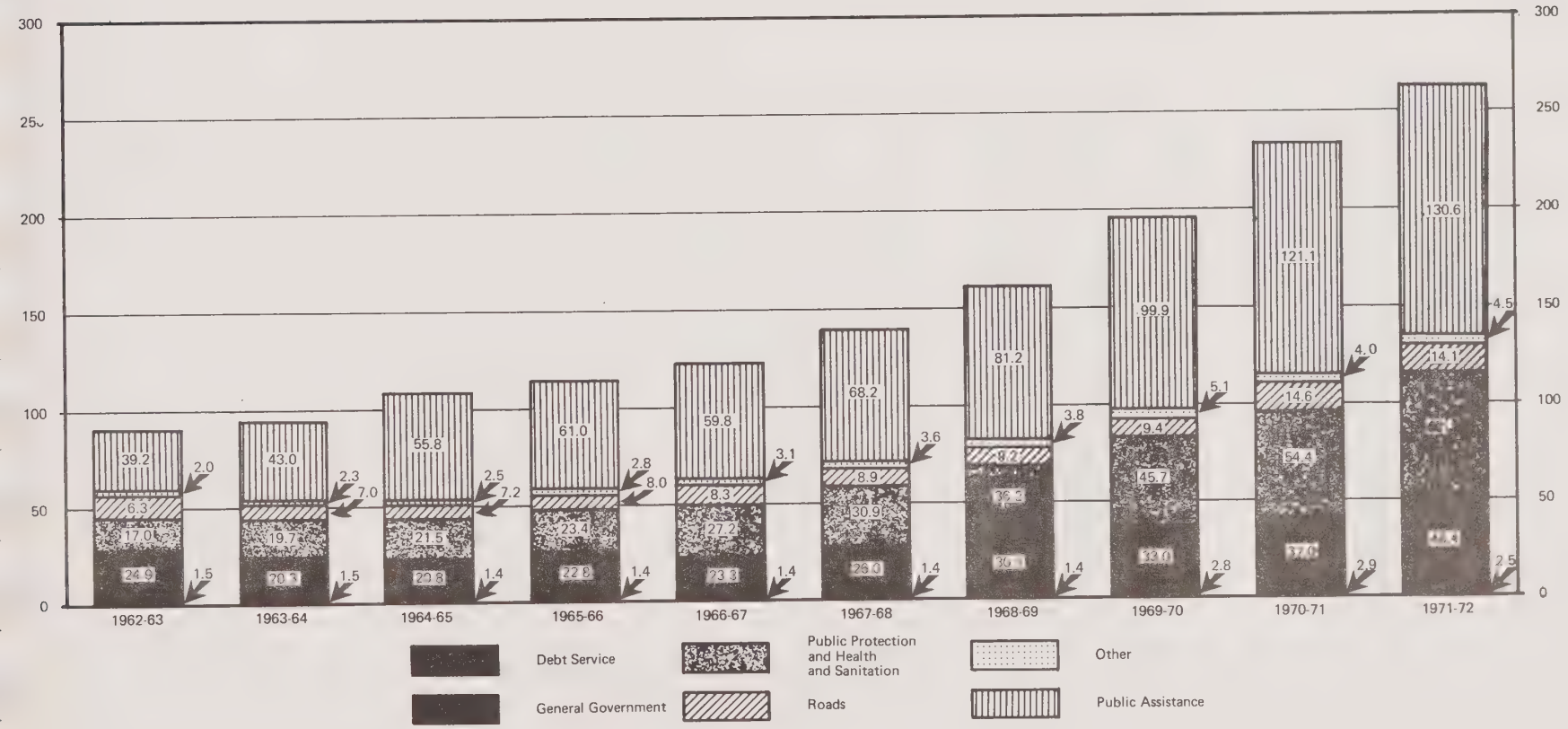
See Notes to Financial Statement, Pages 10 and 11

TEN YEAR COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
June 30, 1972

FUNCTION	1962-63		1963-64		1964-65		1965-66		1966-67		1967-68		1968-69		1969-70		1970-71		1971-72	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 24,872	27.4	20,300	21.6	20,840	19.1	22,819	19.1	23,333	18.9	26,032	18.7	30,086	18.6	33,015	16.8	37,486	16.0	48,484	18.5
Public Protection	13,959	15.3	15,403	16.4	17,388	15.9	19,004	15.9	21,077	17.1	24,202	17.4	28,693	17.7	33,653	17.2	39,817	17.0	44,738	17.0
Roads	6,314	6.9	7,003	7.5	7,181	6.6	8,031	6.7	8,275	6.4	8,891	6.4	9,262	5.7	9,396	4.8	13,962	6.0	14,156	5.4
Health and Sanitation	3,070	3.4	4,304	4.6	4,160	3.8	4,361	3.7	6,133	4.9	6,728	4.8	7,526	4.6	12,056	6.1	14,617	6.2	17,398	6.6
Public Assistance	39,179	43.1	43,093	45.9	55,746	51.0	61,078	51.1	59,814	48.6	68,166	49.0	81,162	50.1	99,953	51.0	121,127	51.8	130,585	49.8
Education	1,163	1.3	1,208	1.3	1,217	1.1	1,347	1.1	1,602	1.3	1,850	1.3	1,993	1.2	2,280	1.2	1,932	0.8	2,305	0.9
Recreation and Cultural Services	798	.9	939	1.0	1,082	1.0	1,197	1.0	1,335	1.1	1,471	1.1	1,568	1.0	2,493	1.3	2,036	0.9	2,199	0.8
Public Service Enterprises	125	.1	155	.1	197	.2	215	.2	199	.2	264	.2	261	.2	324	.2	(9)	-	(21)	-
Debt Service	1,467	1.6	1,454	1.5	1,443	1.3	1,433	1.2	1,427	1.2	1,419	1.1	1,415	.9	2,770	1.4	2,994	1.3	2,584	1.0
Total	$ 90,948	100.0	93,859	100.0	109,254	100.0	119,485	100.0	123,195	100.0	139,023	100.0	161,966	100.0	195,941	100.0	233,962	100.0	262,428	100.0

See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY FUNDS
IN MILLIONS OF DOLLARS
June 30, 1972



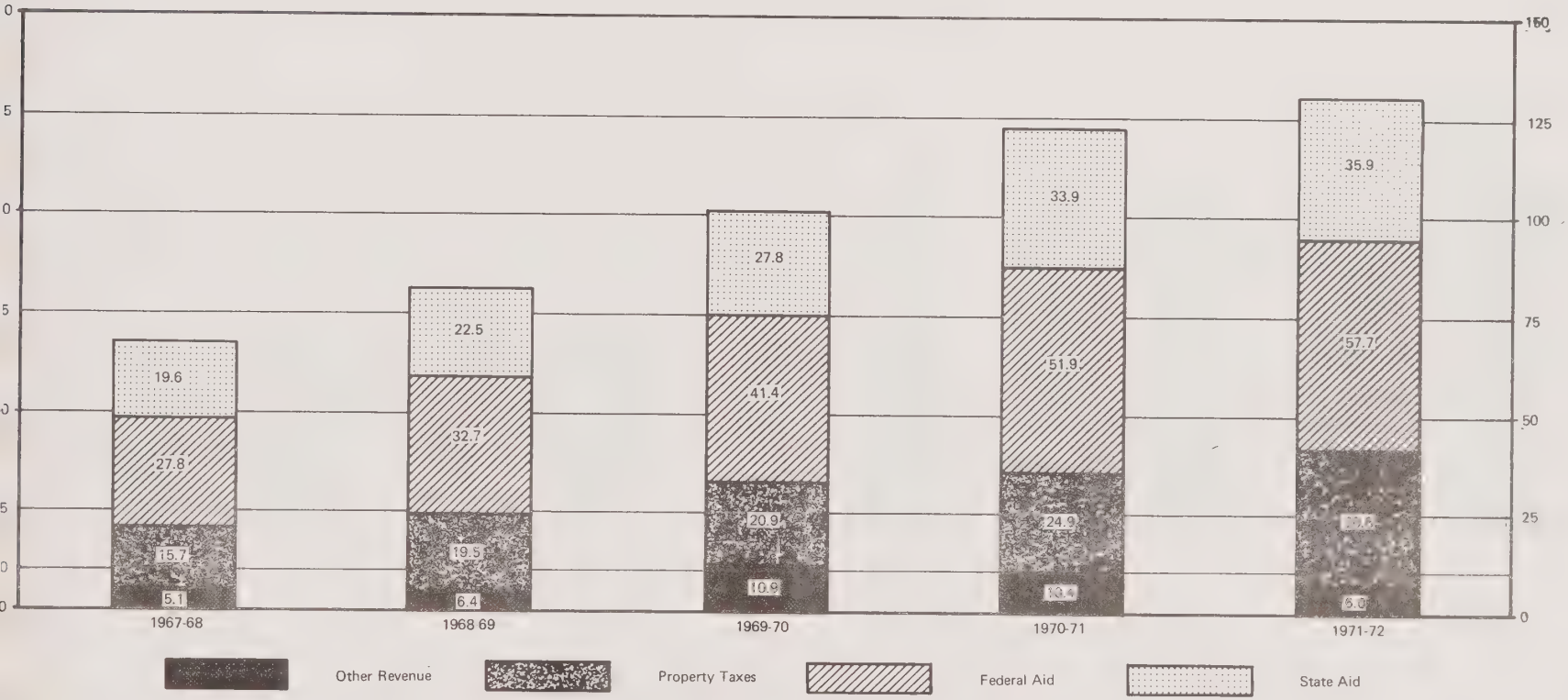
See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
Fiscal Years 1966-1967 through 1971-1972

SOURCE OF FUNDS EXPENDED	1966-67		1967-68		1968-69		1969-70		1970-71		1971-72	
	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL
State Aid	18.2	30.4	19.6	28.7	22.5	27.7	27.8	27.4	33.9	28.0	36.0	27.6
Federal Aid	24.2	40.4	27.8	40.7	32.7	40.3	41.4	41.0	51.9	42.9	57.7	44.2
Property Taxes	13.5	22.6	15.7	23.0	19.5	24.0	20.9	20.6	24.9	20.5	30.8	23.6
Other Revenue	3.9	6.6	5.1	7.6	6.4	8.0	10.9	10.8	10.4	8.6	5.9	4.6
Total Source of Funds	59.8	100.00	68.2	100.0	81.1	100.0	101.0	100.0	121.1	100.0	130.4	100.0

See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
June 30, 1972



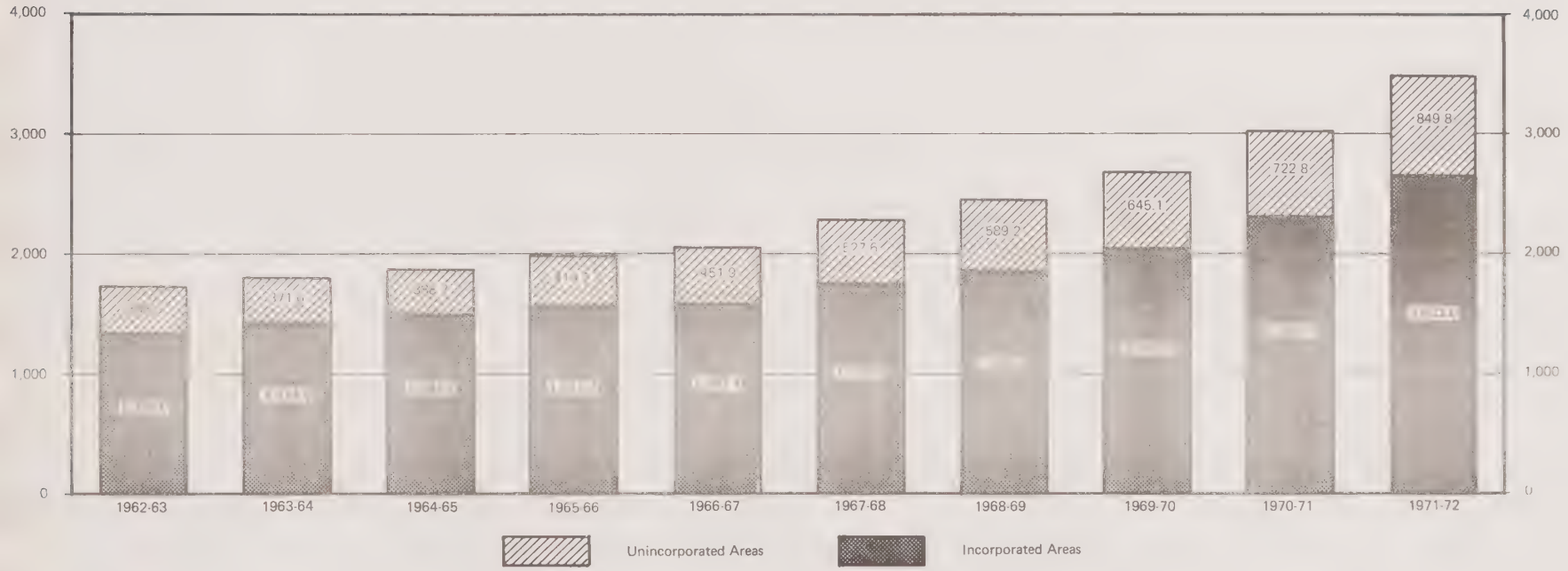
See Notes to Financial Statement, Pages 10 and 11

COMPARATIVE ASSESSED VALUATIONS
SECURED AND UNSECURED
June 30, 1972

	1962-1963	1963-1964	1964-1965	1965-1966	1966-1967	1967-1968	1968-1969	1969-1970	1970-1971	1971-1972
Secured Property:										
Land. . . . . .$	523,849,310	562,247,510	634,415,230	701,309,470	734,038,450	873,774,540	966,080,850	1,098,696,099	1,246,570,010	1,449,031,664
Improvements.	952,300,040	982,725,370	1,002,199,670	1,033,430,930	1,071,990,240	1,101,496,160	1,174,553,950	1,301,304,470	1,441,422,190	1,665,950,039
Personal Property	185,560,550	192,313,560	195,309,790	193,650,790	185,876,930	202,369,560	221,832,580	160,145,464	176,996,715	171,765,772
Gross Secured Valuations	1,661,709,900	1,737,286,440	1,831,924,690	1,928,391,190	1,991,905,620	2,177,640,260	2,362,467,380	2,560,146,033	2,864,988,915	3,286,747,475
Exemptions.	97,659,600	106,172,530	105,845,010	108,807,760	111,595,450	116,544,070	119,795,670	117,591,348	120,649,538	117,601,859
Net Secured Valuations .	1,564,050,300	1,631,113,910	1,726,079,680	1,819,583,430	1,880,310,170	2,061,096,190	2,242,671,710	2,442,554,685	2,744,339,377	3,169,145,616
Unsecured Property:										
Land.	3,373,830	3,822,250	3,701,710	3,865,280	4,998,160	8,308,760	9,570,100	12,467,330	15,662,646	17,687,503
Improvements.	33,749,210	32,166,490	33,446,700	34,151,130	32,451,850	55,373,160	42,172,160	50,261,537	61,236,098	68,445,414
Personal Property	129,422,410	132,498,330	122,754,340	126,057,950	123,939,810	138,855,010	152,594,280	181,816,316	209,919,206	230,964,946
Gross Unsecured Valuations	166,545,450	168,487,070	159,902,750	164,074,360	161,389,820	202,536,930	204,336,540	244,545,183	286,817,950	317,097,863
Exemptions.	2,988,680	3,015,930	3,111,660	2,789,380	2,360,430	1,660,570	1,818,530	1,569,078	3,294,643	3,421,569
Net Unsecured Valuations	163,556,770	165,471,140	156,791,090	161,284,980	159,029,390	200,876,360	202,518,010	242,976,105	283,523,307	313,676,294
Net Valuations . . . . .$	1,727,607,070	1,796,585,050	1,882,870,770	1,980,868,410	2,039,339,560	2,261,972,550	2,445,189,720	2,685,530,790	3,027,862,684	3,482,821,910

See Notes to Financial Statements, Pages 10 and 11

COMPARATIVE ASSESSED VALUATIONS
SECURED AND UNSECURED IN MILLIONS OF DOLLARS
INCORPORATED AND UNINCORPORATED AREAS
June 30, 1972



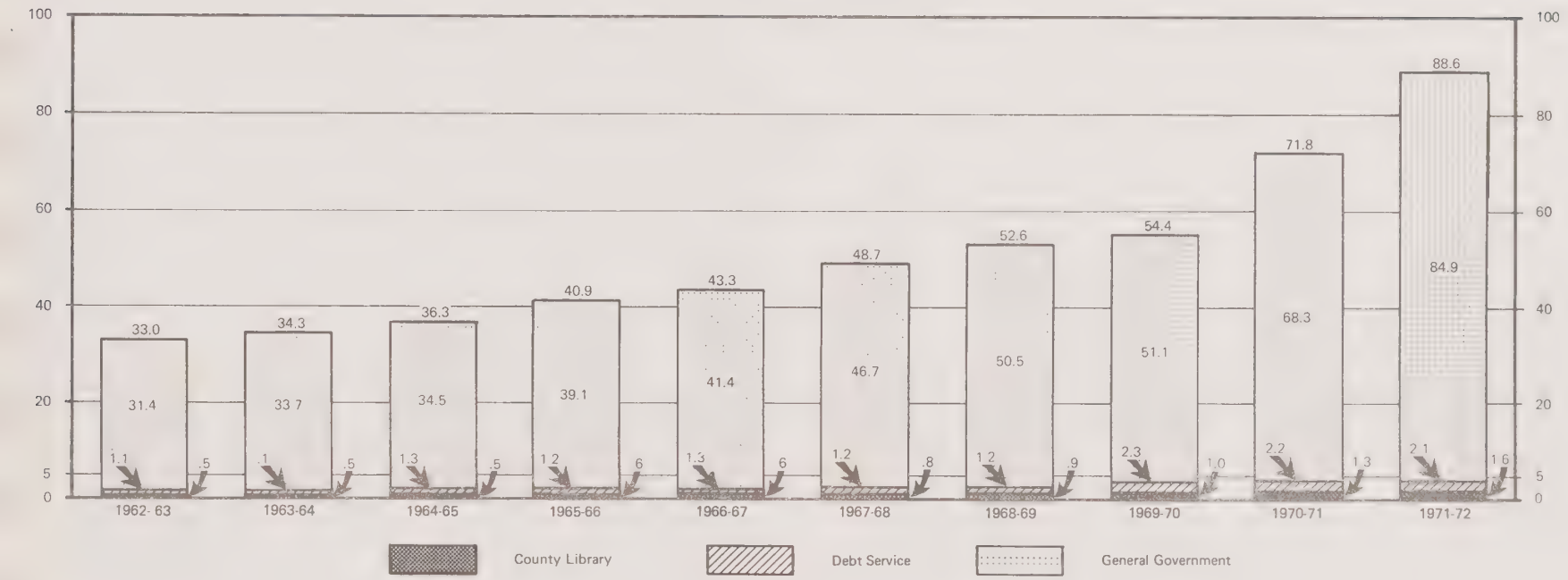
See Notes to Financial Statement, Pages 10 and 11

COMPARSION OF COUNTY SECURED TAX LEVIES
AFTER DUE ALLOWANCE FOR DELINQUENCIES
June 30, 1972

FISCAL YEAR	TOTAL	GENERAL FUND	INTEREST AND DEBT REDEMPTION	LIBRARY	PERCENT DELINQUENCY ALLOWANCE
1962-63	$ 32,973,523	31,394,697	1,104,884	473,942	3.00
1963-64	34,335,026	33,706,069	136,573	492,384	3.00
1964-65	36,341,961	34,466,531	1,346,280	529,150	3.00
1965-66	40,969,325	39,104,683	1,274,742	589,900	3.00
1966-67	43,352,340	41,435,103	1,261,088	656,149	3.00
1967-68	48,781,190	46,696,451	1,227,418	857,321	3.00
1968-69	52,655,409	50,532,090	1,198,916	924,403	3.00
1969-70	54,443,024	51,101,016	2,316,285	1,025,723	2.25
1970-71	71,793,327	68,273,726	2,172,490	1,347,111	2.10
1971-72	88,519,949	84,835,612	2,114,356	1,569,981	2.50

See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF COUNTY SECURED TAX LEVIES
IN MILLIONS OF DOLLARS
AFTER DUE ALLOWANCE FOR DELINQUENCIES
June 30, 1972



See Notes to Financial Statement, Pages 10 and 11

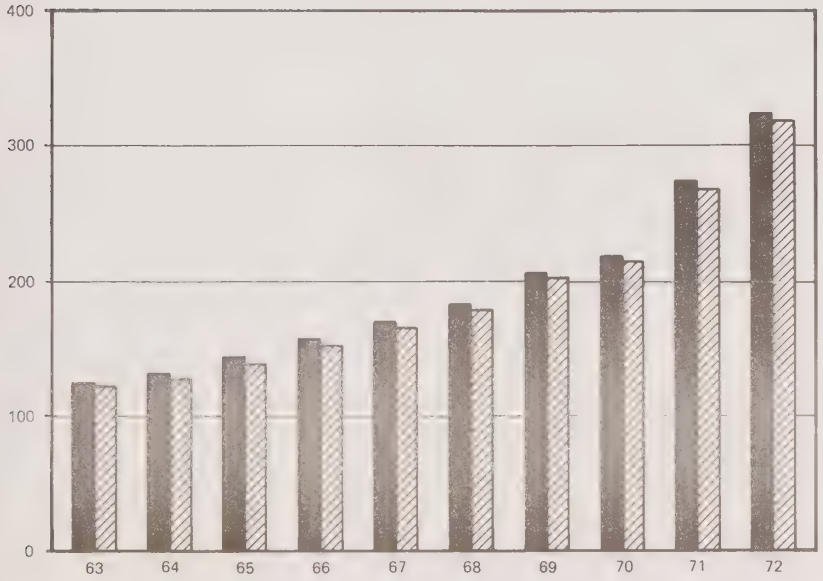
TEN YEAR COMPARISON
SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for Which the County Collects Taxes)
June 30, 1972

	SECURED TAXES				UNSECURED TAXES			
	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY
1962-63	125,114,390	122,809,120	2,305,269	98.1	12,402,924	12,284,216	118,708	99.0
1963-64	131,313,901	128.617,328	2,696,573	97.9	13,506,148	13,416,878	89,270	99.3
1964-65	143,018,819	139,700,765	3,318,053	97.6	13,284,051	13,157,810	126,240	99.0
1965-66	157,288,828	153,307,935	3,980,892	97.4	13,396,364	13,194,985	201,378	98.4
1966-67	170,243,337	165,949,487	4,293,849	97.4	13,726,768	13,539,131	187,637	98.6
1967-68	183,608,105	179,880,776	3,727,329	97.9	18,851,409	18,739,385	112,023	99.4
1968-69	206,878,581	203,729,010	3,149,571	98.4	18,997,267	18,873,403	123,864	99.3
1969-70	219,913,471	216,199,792	3,713,679	98.3	22,668,188	22,602,424	65,764	99.7
1970-71	274,450,206	269,782,132	4,668,074	98.3	25,820,170	25,735,090	85,080	99.6
1971-72	324,763,996	319,464,780	5,299,216	98.3	30,806,202	30,743,888	62,314	99.7

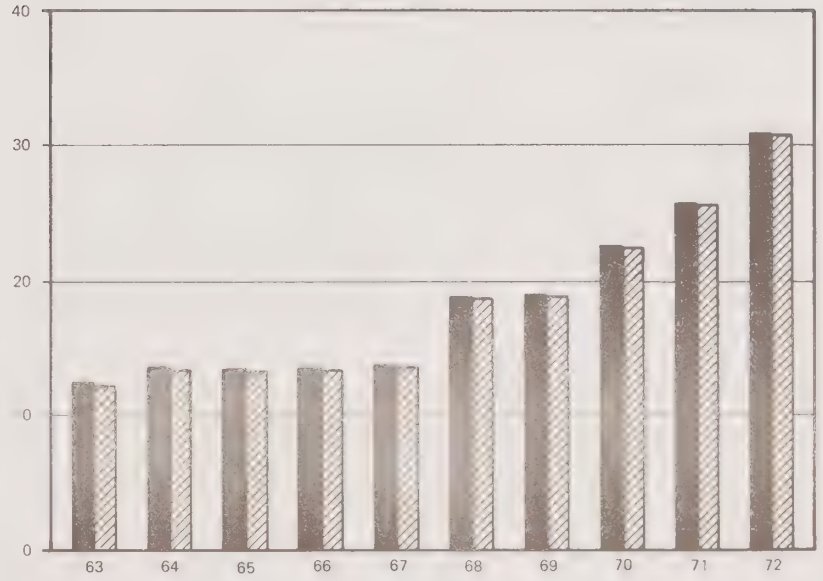
See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for Which the County Collects Taxes)
June 30, 1972

SECURED TAX LEVY AND COLLECTIONS
IN MILLIONS



UNSECURED TAX LEVY AND COLLECTIONS
IN MILLIONS



Tax Levy

Tax Collections

See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF COUNTY TAX RATES
AND SAN DIEGO CITY PROPERTY TAX RATES
(Rates Per $100.00 Assessed Valuations)
Year Ended June 30, 1972

	COUNTY PROPERTY TAX RATES*			BASIC SAN DIEGO CITY PROPERTY TAX RATES**						
FISCAL YEAR	INSIDE CITIES	LIBRARY	OUTSIDE CITIES	INSIDE CITY	OTHER EDUCATIONAL PURPOSES	SAN DIEGO UNIFIED SCHOOL AND COMMUNITY COLLEGE	SAN DIEGO CITY	WATER AUTHORITY	SAN DIEGO UNIFIED PORT DISTRICT	TOTAL
1929-30	$ 1.82	.[illegible]	1.88	1.82		1.06	2.27			5.15
1939-40	2.10	.05	2.15	2.10		1.79	2.06			5.95
1949-50	2.16	.06	2.22	2.16		2.15	1.95	.100		6.36
1959-60	2.07	.09	2.16	2.07		2.97	1.80	.120		6.95
1960-61	2.07	.08	2.15	2.07		3.39	1.85	.110		7.42
1961-62	2.148	.099	2.247	2.148		3.514	1.840	.110		7.612
1962-63	2.143	.098	2.241	2.143		3.834	1.850	.110		7.937
1963-64	2.139	.098	2.237	2.139		3.805	1.790	.110	.081	7.925
1964-65	2.131	.[illegible]	2.231	2.131	.001	3.984	1.785	.110	.076	8.087
1965-66	2.279	.104	2.383	2.279		4.297	1.780	.110	.070	8.536
1966-67	2.333	.110	2.443	2.333		4.472	1.906	.110	.065	8.886
1967-68	2.390	.128	2.518	2.390	.011	4.038	1.810	.100	.058	8.407
1968-69	2.370	.122	2.492	2.370	.017	4.642	1.729	.000	.045	8.803
1969-70	2.350	.129	2.479	2.350	.023	4.869	1.729	.000	.000	8.971
1970-71	2.745	.152	2.897	2.745	.078	5.353	1.959	.000	.030	10.135
1971-72	2.939	.151	3.090	2.939	.108	5.323	1.809	.000	.000	10.179

* Does not include rates established for Trainable Mentally Retarded Minors or County School Building Aid Repayments, as these are not county-wide.

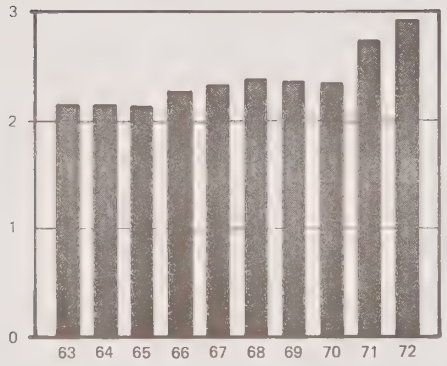
** San Diego City tax rates listed are for the major portion of the City of San Diego

Annexations, de-annexations, formation or dissolution of special districts may cause tax rates for other City of San Diego areas to vary from the basic rate.

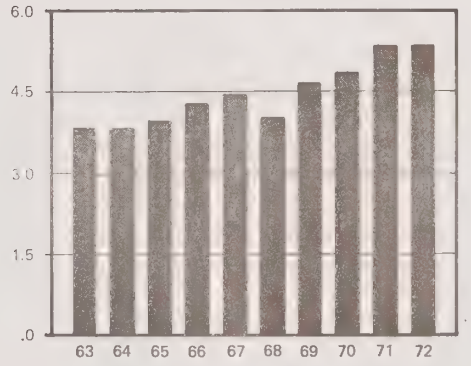
See Notes to Financial Statement, Pages 10 and 11

COMPARISON OF COUNTY TAX RATES
AND SAN DIEGO CITY PROPERTY TAX RATES
(Rates Per $100.00 Assessed Valuation)
June 30, 1972

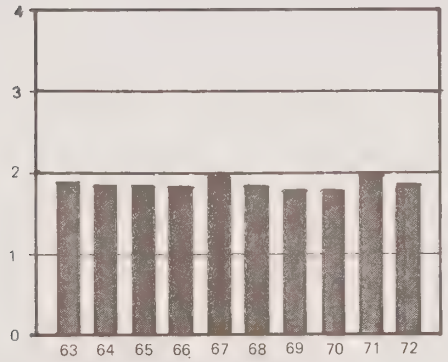
COUNTY INSIDE CITY
IN DOLLARS



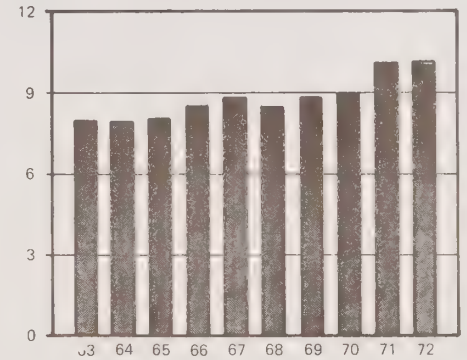
SAN DIEGO UNIFIED SCHOOL
AND COMMUNITY COLLEGE DISTRICT
IN DOLLARS



SAN DIEGO CITY
IN DOLLARS



TOTAL INSIDE CITY OF SAN DIEGO
IN DOLLARS



See Notes to Financial Statement, Pages 10 and 11

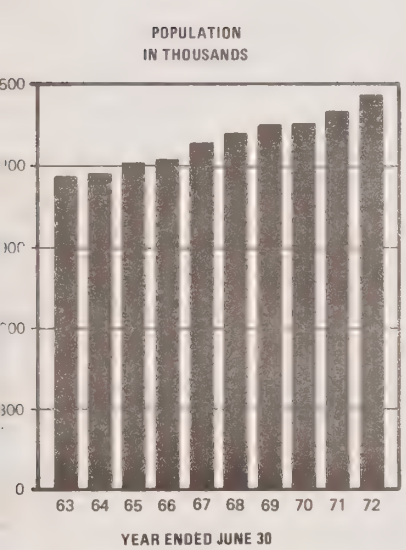
LEGAL DEBT MARGIN,
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEPT PER CAPITA
June 30, 1972

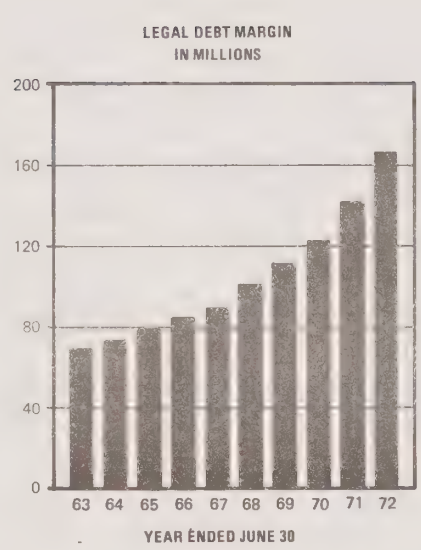
FISCAL YEAR	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1961-62	1,033,011	$ 1,663,495,210	83,174,760	17,850,000	65,324,760	1.07	$ 17.28
1962-63	1,167,700*	1,727,607,070	86,380,353	16,940,000	69,440,353	.98	14.51
1963-64	1,177,694*	1,796,585,050	89,829,252	16,010,000	73,819,252	.89	13.59
1964-65	1,212,925*	1,882,870,770	94,143,538	15,060,000	79,083,538	.80	12.42
1965-66	1,221,000*	1,980,868,410	99,043,420	14,090,000	84,953,420	.71	11.54
1966-67	1,287,000*	2,039,339,560	101,966,978	13,100,000	88,866,978	.64	10.18
1967-68	1,320,500*	2,261,972,550	113,098,627	12,090,000	101,008,627	.53	9.16
1968-69	1,356,600*	2,445,189,720	122,259,486	11,055,000	111,204,486	.45	8.15
1969-70	1,357,854	2,685,530,790	134,276,540	10,005,000	124,271,540	.37	7.37
1970-71	1,408,900*	3,027,862,684	151,393,134	8,955,000	142,438,134	.30	6.36
1971-72	1,467,600*	3,482,821,910	174,141,095	7,900,000	166,241,095	.23	5.38

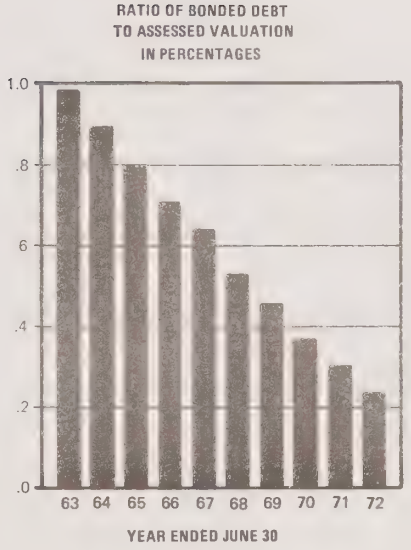
* Estimated
** Legal Debt Limit is 5% of Assessed Valuation

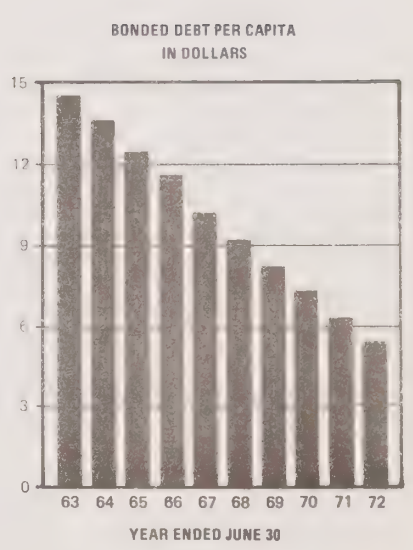
See Notes to Financial Statements, pages 10 and 11

GENERAL COUNTY
LEGAL DEBT MARGIN
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
June 30, 1972









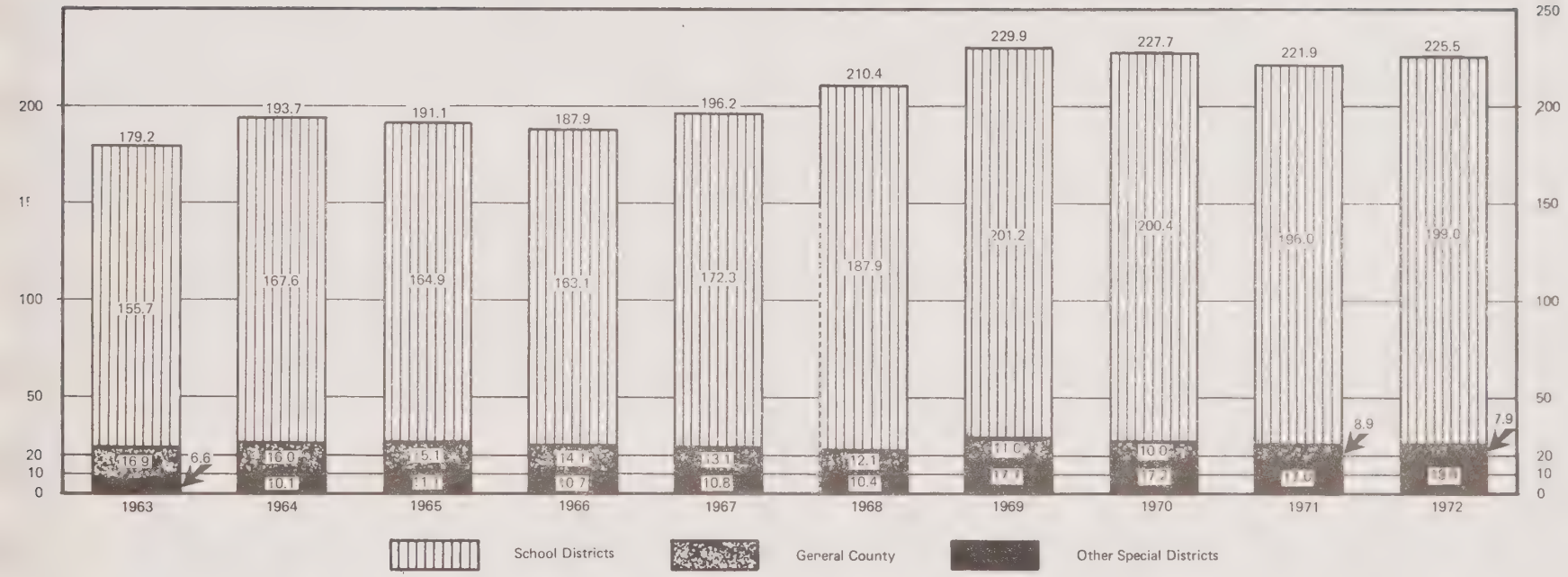
See Notes to Financial Statements, Pages 10 and 11

COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
June 30, 1972

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS	SCHOOL DISTRICTS
June 30, 1963	179,259,000	16,940,000	6,648,000	155,671,000
June 30, 1964	193,736,000	16,010,000	10,122,000	167,604,000
June 30, 1965	191,118,000	15,060,000	11,126,000	164,932,000
June 30, 1966	187,893,000	14,090,000	10,744,000	163,059,000
June 30, 1967	196,228,000	13,100,000	10,801,000	172,327,000
June 30, 1968	210,409,000	12,090,000	10,410,000	187,909,000
June 30, 1969	229,981,000	11,055,000	17,769,000	201,157,000
June 30, 1970	227,707,000	10,005,000	17,298,000	200,404,000
June 30, 1971	221,918,000	8,955,000	17,007,000	195,956,000
June 30, 1972	225,530,000	7,900,000	18,630,000	199,000,000

See Notes to Financial Statements, pages 10 and 11

COMPARATIVE OUTSTANDING BONDED INDEBTEDNESS
IN MILLIONS OF DOLLARS
June 30, 1972



See Notes to Financial Statements, Pages 10 and 11

FUTURE REQUIREMENTS FOR LONG TERM DEBT
June 30, 1972

FISCAL YEAR	GENERAL COUNTY			SPECIAL DISTRICTS			SCHOOL DISTRICTS			TOTAL		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
1972 - 1973	$ 1,080,000	259,181	1,339,181	573,000	878,346	1,451,346	13,779,000	8,130,000	21,909,000	15,432,000	9,267,527	24,699,527
1973 - 1974	1,105,000	226,931	1,331,931	644,000	841,571	1,485,571	14,237,000	7,469,296	21,706,296	15,986,000	8,537,798	24,523,798
1974 - 1975	1,135,000	193,818	1,328,818	624,000	811,236	1,435,236	13,924,000	6,923,768	20,847,768	15,683,000	7,928,822	23,611,822
1975 - 1976	745,000	159,656	904,656	654,000	780,857	1,434,857	14,209,000	6,376,798	20,585,798	15,608,000	7,317,311	22,925,311
1976 - 1977	775,000	133,918	908,918	686,000	749,497	1,435,497	13,750,000	5,819,563	19,569,563	15,211,000	6,702,978	21,913,978
1977 - 1978	800,000	107,156	907,156	701,000	716,848	1,417,848	14,237,000	5,270,531	19,507,531	15,738,000	6,094,535	21,832,535
1978 - 1979	840,000	78,918	918,918	751,000	682,986	1,433,986	14,051,000	4,698,179	18,749,179	15,642,000	5,460,083	21,102,083
1979 - 1980	880,000	49,275	929,275	678,000	648,564	1,326,564	14,269,000	4,141,093	18,410,093	15,827,000	4,838,932	20,665,932
1980 - 1981	540,000	18,225	558,225	693,000	617,399	1,310,399	13,367,000	3,588,652	16,955,652	14,600,000	4,224,276	18,824,276
1981 - 1982				726,000	586,009	1,312,009	12,672,000	3,036,405	15,708,405	13,398,000	3,622,414	17,020,414
1982 - 1983				761,000	552,721	1,313,721	12,015,000	2,530,295	14,545,295	12,776,000	3,083,016	15,859,016
1983 - 1984				789,000	517,618	1,306,618	10,431,000	2,070,933	12,501,933	11,220,000	2,588,551	13,808,551
1984 - 1985				831,000	480,885	1,311,885	8,552,000	1,660,290	10,212,290	9,383,000	2,141,175	11,524,175
1985 - 1986				850,000	442,249	1,292,249	6,370,000	1,303,325	7,673,325	7,220,000	1,745,574	8,965,574
1986 - 1987				890,000	402,779	1,292,779	5,693,000	1,026,761	6,719,761	6,583,000	1,429,540	8,012,540
1987 - 1988				880,000	362,332	1,242,332	4,874,000	780,773	5,654,773	5,754,000	1,143,105	6,897,105
1988 - 1989				780,000	324,783	1,104,783	4,198,000	575,284	4,773,284	4,978,000	900,067	5,878,067
1989 - 1990				785,000	289,497	1,074,497	3,082,000	405,350	3,487,350	3,867,000	694,847	4,561,847
1990 - 1991				799,000	253,023	1,052,023	2,527,000	256,652	2,783,652	3,326,000	509,675	3,835,675
1991 - 1992				735,000	215,552	950,552	1,390,000	136,449	1,526,449	2,125,000	352,001	2,477,001
1992 - 1993				710,000	180,014	890,014	737,000	68,147	805,147	1,447,000	248,161	1,695,161
1993 - 1994				740,000	146,344	886,344	513,000	31,545	544,545	1,253,000	177,889	1,430,889
1994 - 1995				520,000	113,302	633,302	123,000	8,082	131,082	643,000	121,384	764,384
1995 - 1996				460,000	86,490	546,490				460,000	86,490	546,490
1996 - 1997				480,000	61,672	541,672				480,000	61,672	541,672
1997 - 1998				405,000	35,489	440,489				405,000	35,489	440,489
1998 - 1999				420,000	14,947	434,947				420,000	14,947	434,947
1999 - 2000				20,000	3,712	23,712				20,000	3,712	23,712
2000 - 2001				20,000	2,362	22,362				20,000	2,362	22,362
2001 - 2002				25,000	843	25,843				25,000	843	25,843
Total	$ 7,900,000	1,227,078	9,127,078	18,630,000	11,799,927	30,429,927	199,000,000	66,308,171	265,308,171	225,530,000	79,335,176	304,865,176

See Notes to Financial Statements, Pages 10 and 11

MISCELLANEOUS STATISTICAL DATA
June 30, 1972

GEOGRAPHICAL LOCATION: The Southwesternmost county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East, and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933.

FISCAL YEAR BEGINS: July 1.

POPULATION (Official U.S. Census)

Year	Population	Percent of Increase
April, 1910	61,665	
April, 1920	112,248	82
April, 1930	209,659	87
April, 1940	289,348	38
April, 1950	556,808	92
April, 1960	1,033,011	86
April, 1970	1,357,854	33
February, 1972	1,467,600**	8.1

** Estimated

INCORPORATED CITIES:

Carlsbad	El Cajon	Oceanside
Chula Vista	Escondido	National City
Coronado	Imperial Beach	San Diego
Del Mar	La Mesa	San Marcos
		Vista

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase Over Previous Year	Number of Employees Per Thousand Population
1961	4,889		4.31
1962	5,233	7	4.62
1963	5,383	3	4.62
1964	5,747	7	4.88
1965	6,124	7	5.09
1966	6,317	3	5.17
1967	6,365	.76*	4.90
1968	6,601	3.7	4.94
1969	7,021	6.4	5.18
1970	7,967	17.1	5.80
1971	8,310	4.3	5.90
1972	9,307	12.0 **	6.34

* The University of California assumed operation of a major portion of the County Hospital on July 1, 1966. Approximately 400 County Employees transferred to the University of California at that time.

** Includes 304 Public Employment participants

REGISTERED VOTERS: Consolidated Primary Election, June 6, 1972 - 619,783

NUMBER VOTING 450,938

PERCENT VOTING: 72.8%

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan)	1,067.64
Minor System (All Other Maintained Roads)	1,048.87

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	1	Public Utility	3
County Service Areas	37	Recreation and Park	1
Fire	21	Sanitary	3
Flood Control (includes 6 Zones)	1	Sanitation	14
Hospital	4	Sewer	2
Irrigation	6	Small Craft Harbor	1
Lighting	27	Soil Conservation	11
Maintenance:		Unified Port	1
Drainage	1	Water:	
Landscaping	1	California	7
Lighting	15	County	9
Park	1	Miscellaneous	4
Sewer	1	Municipal	17
Mosquito Abatement	1	Water Conservation	1
		Water and Soil Conservation	1

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	5
Water Pollution Control Facilities	12
Sewer Lines, Miles	554
Sewer Connections	33,958

CONSTRUCTION PERMITS (Unincorporated Areas Only):

Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
1961-1962	19,056	7,382	51,868,300
1962-1963*	11,403	7,642	59,564,600
1963-1964	10,336	7,581	59,361,900
1964-1965	10,931	6,995	59,652,700
1965-1966	10,497	5,955	50,455,800
1966-1967	9,468	5,609	47,133,600
1967-1968	11,631	6,697	64,054,100
1968-1969	14,730	9,757	93,671,320
1969-1970	16,438	10,179	100,872,900
1970-1971	19,569	11,845	145,989,800
1971-1972	21,023	14,108	201,902,000

* Method of compiling statistics revised beginning with fiscal year 1962-1963.

MISCELLANEOUS STATISTICAL DATA
June 30, 1972
Continued

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1972 Employed	1971 Payroll
Agriculture	12,400	$ 11,470,191
Forestry and Fishing	1,100	18,140,419
Mining	500	6,808,239
Contract Construction	27,500	261,379,471
Manufacturing:		613,998,746
Food and Kindred	4,100	
Apparel and Textiles	3,300	
Printing and Publishing	4,700	
Chemicals	900	
Wood, Furniture and Fixtures	1,200	
Stone, Clay and Glass	1,500	
Metals	1,800	
Machinery	13,300	
Aero Space	21,800	
Shipbuilding and Repair	3,600	
Miscellaneous Manufacturing	2,900	
Transportation, Communication and Public Utilities	22,600	$ 204,533,002
Wholesale and Retail Trade	104,200	521,900,079
Finance, Real Estate and Insurance	24,800	144,326,796
Service Industries	102,000	390,904,356
Government	108,900	
Not Elsewhere Classified		11,182,311
TOTAL EMPLOYED	463,100	
Unemployed	34,200	
TOTAL CIVILIAN LABOR FORCE	497,300	
TOTAL CIVILIAN PAYROLL		$ 2,184,643,610
Total Federal Government Wages (Civilian Only)		$ 316,797,372

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